

# South Carolina Department of Revenue

---

**ANNUAL REPORT  
1999 - 2000**



The artwork was created by Pati Derrick's art students in Kindergarten through 6th grade at the Center for Knowledge, a Richland County School District Two magnet school. In all, 126 children participated in the program. Each student was provided with a website address for a specific state agency or division. They were charged with pulling up their specific website on the Internet and learning about the services provided by that agency or division. All the artwork was exhibited from March to May, 2000 at the main office of the Department of Revenue. The Department plans to open the program to all schools throughout the state during this fiscal year.

## A Child's View of the Services That Taxes Fund



**Cover Art:**  
Andrew Kline  
Kindergarten  
Department of Education

# TABLE OF CONTENTS

## General Information

Department of Revenue Leads the Way . . . . .	1
Services . . . . .	2
District & Satellite Offices . . . . .	3
Mission Statement . . . . .	5
Organizational Chart . . . . .	6
Responsibilities of the Department of Revenue . . . . .	7
Taxes Administered by the Department of Revenue (Chart) . . . . .	15

## General Revenue Collections

Table 1 - Tax Collections . . . . .	22
Revenues and Expenditures (Pie Charts) . . . . .	24
Table 2 - Expenditures of the SC Department of Revenue . . . . .	25
Table 3 - Enforced Collections . . . . .	26
Table 4 - Estimated Tax Savings . . . . .	27

## Individual Income Tax

File Your Returns Online . . . . .	28
Table 5 - Analysis of Individual Income Tax Returns by Income Class . . . . .	29
Table 6 - Analysis of Individual Income Tax Returns by Tax Liability . . . . .	30
Table 7 - Individual Income Tax by County . . . . .	31
Table 8 - State Individual Income Taxes By States . . . . .	33
Table 9 - Individual Income Tax Returns Debt Collections . . . . .	35
Table 10 - Individual Income Tax Contributions and Credits . . . . .	37
Table 11 - Summary of Credits/Corporate Returns . . . . .	38
Table 12 - Job Development Credits . . . . .	39

## Corporate Income Tax

Table 13 - Corporate Returns By Business Classification . . . . .	40
Table 14 - Corporate Income Tax By Tax Liability . . . . .	45

## **Alcohol Beverage Licensing**

Table 15 - ABL Totals by County and License Type .....	46
--	----

## **Regulation and Litigation**

Table 16 - Regulation of Alcohol Beverage Licensing, Video Poker and Bingo .....	47
Table 17 - Revenue Litigation .....	47

## **Tobacco Tax**

Table 18 - Tobacco Tax Data Report .....	48
--	----

## **Admissions Tax**

Table 19 - Admissions Tax Collections by County .....	49
---	----

## **Accommodations Tax**

Table 20 - Accommodations Tax Collections by County .....	50
Table 21 - Accommodations Tax Collections by Month .....	51

## **Sales and Use Tax**

Table 22 - Gross and Net Taxable Sales by County .....	52
Table 23 - Gross Receipts by City and County .....	53
Table 24 - Gross and Net Taxable Sales by SIC .....	59
Table 25 - Sales and Use Tax Accounts .....	63
Table 26 - \$3,000 Maximum Discounts/\$10,000 Maximum Discounts .....	64
Table 27 - State Sales Rates/Food and Drug Exemptions .....	65
Table 28 - State Sales Rates/Vendor Discounts .....	67
Table 29 - Local Option Sales and Use Tax Collections by County & Municipality . . . .	69
Table 30 - Special Local Option Sales Tax Collections by County .....	73
Map - 1% Local Tax Designation By County/Alcohol Local Option Permit .....	74

## **Property Tax**

Table 31 - Assessed Property Values By School District .....	75
--	----

## File Your Tax Returns Online...



**Fast File lets you use one of four programs to file your South Carolina tax returns.**

**1**

### TeleFile

**TeleFile:** Using a touch-tone phone, file your simple state tax return in about eight minutes!

**2**

### SCnetFile

**SCnetFile:** Lets you file your state tax return through the Department of Revenue's website for free!

**3**

### Online Filing

**Online Filing:** Easy access to tax preparation software tailored to fit your state and federal returns.

**4**

### Electronic Filing

**Electronic Filing:** A professional tax preparer can send your state and federal returns to us using a computer modem—it's fast, safe and easy!

VISIT  
[www.sctax.org](http://www.sctax.org)  
for more information  
on each option.



South Carolina  
Department of Revenue

## Department of Revenue Leads The Way

Fiscal Year 1999-2000 was a year of achievements and recognition for the Department of Revenue and for South Carolina. The state once again lead the nation in the percentage of taxpayers filing their income tax returns electronically. More than 47 percent of the 1.3 million individual income tax returns filed by South Carolina taxpayers in 2000 were filed electronically, an impressive 20 percent increase over the previous year. As a result of the success of South Carolina's electronic filing programs, the Department of Revenue was awarded the prestigious Leon Rothenberg Award by the Federation of Tax Administrators (FTA) for the agency's Internet income tax filing program called SCnetFile.

The Rothenberg Award, which is presented to revenue agencies for exemplary customer service and innovative tax education programs, also recognized the Department of Revenue for its TaxsmART program, which is designed to teach elementary and high school students the value of state services provided through tax collections. In the TaxsmART program, elementary and high school students are judged on their art work depicting specific state services.

Individual Department of Revenue employees also were recognized for their achievements with former Department of Revenue Executive Director Greg Frampton named as the 2000 Milliken Quality Award recipient. The award is presented by the South Carolina Governor's Quality Award Conference to the state employee who has demonstrated exceptional leadership and

Department of Revenue offers four ways for taxpayers to file their individual income tax returns electronically.

organizational skills and who has conducted themselves with honesty and integrity. Frampton retired in June 2000. Bill Perry, an employee in the Department of Revenue Rock Hill office, was selected as the 2000 State Employee of the Year by the South Carolina State Employees Association. Perry was honored for his years of exceptional state service and his commitment to community projects.

The United Way campaign in 2000 recognized Department of Revenue employees for their generosity. Employee contributions to the United Way increased by more than 47 percent in 2000 with contributions of more than \$24,500.



# Services at the South Carolina Department of Revenue

*without ever leaving your home or office!*

---



## DEPARTMENT OF REVENUE OFFICES

Aiken (803) 641-7685  
Beaufort (843) 524-2852  
Charleston (843) 852-3600  
Columbia (803) 896-5700  
Florence (803) 661-4850

Greenville (864) 241-1200  
Myrtle Beach (843) 293-6550  
Rock Hill (803) 324-7641  
Spartanburg (864) 594-4900



**TAX QUESTIONS**  
Tax Helpline-24 Hours Daily  
Recorded Information  
(800) 763-1295



**REFUND HOTLINE**  
24 Hours Daily  
(803) 898-5300



**WEBSITE**  
**<http://www.sctax.org>**  
File Tax Returns  
Refund Status  
Forms  
Tax Laws  
Publication  
Job Vacancies  
New Releases  
Policy documents



**FORMS**  
On our Website  
[www.sctax.org](http://www.sctax.org)  
Fax on Demand  
(800) 768-3676  
Voice



South Carolina  
Department of Revenue

## DISTRICT OFFICES

### 1) Aiken

410 Barnwell Street  
PO Box 2799  
Aiken, SC 29802-2799  
(803)641-7685  
(803)641-7684 (FAX)

### 2) Beaufort

Carolina Cove Executive Center  
Suite 112  
PO Box 4088  
Beaufort, SC 29903  
(843)524-2852  
(843)524-2188 (FAX)

### 3) Charleston

3 Southpark Circle  
Suite 202  
Charleston, SC 29407  
(843)852-3600  
(843)556-1780 (FAX)

### 4) Columbia

301 Gervais Street  
PO Box 125  
Columbia, SC 29214  
(803)898-5000  
(803)898-5464 (FAX)

### 5) Florence

1452 W. Evans Street  
PO Box 5418  
Florence, SC 29502  
(843)661-4850  
(843)662-4876 (FAX)

### 6) Greenville

211 Century Drive  
Suite 210-B  
Greenville, SC 29607  
(864)241-1200  
(864)232-5008 (FAX)

### 7) Myrtle Beach

141 McDonalds Court  
PO Box 30427  
Myrtle Beach, SC 29588  
(843)293-6550  
(843)293-2014 (FAX)

### 8) Rock Hill

Business and Technology Center  
454 S. Anderson Road  
Suite 202  
PO Box 12099  
Rock Hill, SC 29731  
(803)324-7641  
(803)324-8289 (FAX)

### 9) Spartanburg

Hillcrest Offices  
Fernwood-Glendale Road  
Suite 475  
PO Box 18323  
Spartanburg, SC 29318  
(864)594-4900  
(864)594-4906 (FAX)



## SATELLITE OFFICES

### Anderson (Mondays)

107 South Main Street, Room 111  
Anderson, SC 29624  
8:30 am - noon & 1 - 5 pm  
(864)260-4347

Mailing Address: PO Box 1516  
Easley, SC 29641

### Barnwell (1<sup>st</sup> and 3<sup>rd</sup> Mondays of each month)

Barnwell County Annex Building  
8:30 am - 12:30 pm  
(803)541-1012

### Camden (Wednesdays)

Kershaw County Courthouse  
1121 Broad Street  
Camden, SC  
9 am - noon  
(803)425-1500

**Chester** (Thursdays)  
Old Federal Building  
158 Main Street  
Chester, SC  
9 am - noon  
(803)377-4177

**Gaffney** (2<sup>nd</sup> Tuesday of each month)  
Cherokee County Admin Building  
210 N. Limestone Street  
Gaffney, SC 29340  
9 am - noon  
(864)487-2766

**Georgetown** (Mondays)  
715 Prince Street  
Georgetown, SC  
9 am - noon  
(843)546-2043

**Greenwood** (Thursdays)  
Next to Greenwood Courthouse  
223 Park Plaza  
8:30 am - noon  
(843)943-1545

**Lancaster** (Mondays, Wednesdays,  
Thursdays, and Fridays)  
Old County Jail Building  
208 W. Gay Street  
Lancaster, SC  
8:30 am - 5 pm  
(803)283-2169

**Laurens** (2<sup>nd</sup> Wednesday of each month)  
Laurens County Judicial & Services  
Complex  
100 Hillcrest Square  
Laurens, SC 29360  
1 - 5 pm  
(864)984-4608 ext. 190

**McCormick** (Tuesdays)  
McCormick County Courthouse  
8:30 am - 1 pm  
(864)465-2195 ext. 2931

**Orangeburg** (Wednesdays)  
Orangeburg County Annex Building

8:30 am - 1 pm  
(803)533-6108

**Union** (2<sup>nd</sup> Wednesday of each month)  
Union County Courthouse  
210 W. Main Street  
Union, SC 29379  
1 - 5 pm  
(864)427-2955

**Walhalla** (Mondays)  
60 Short Street  
Walhalla, SC 29691  
8:30 am - noon  
(864)638-4238  
Mailing Address: PO Box 1516  
Easley, SC 29641

## GENERAL INFORMATION

Forms - 1-800-768-3676  
Tax Helpline - 1-800-763-1295  
Local Tax Helpline - 898-5280  
Refunds - 898-5300  
Problem Resolution - 898-5873  
Fax (General) - 898-5446



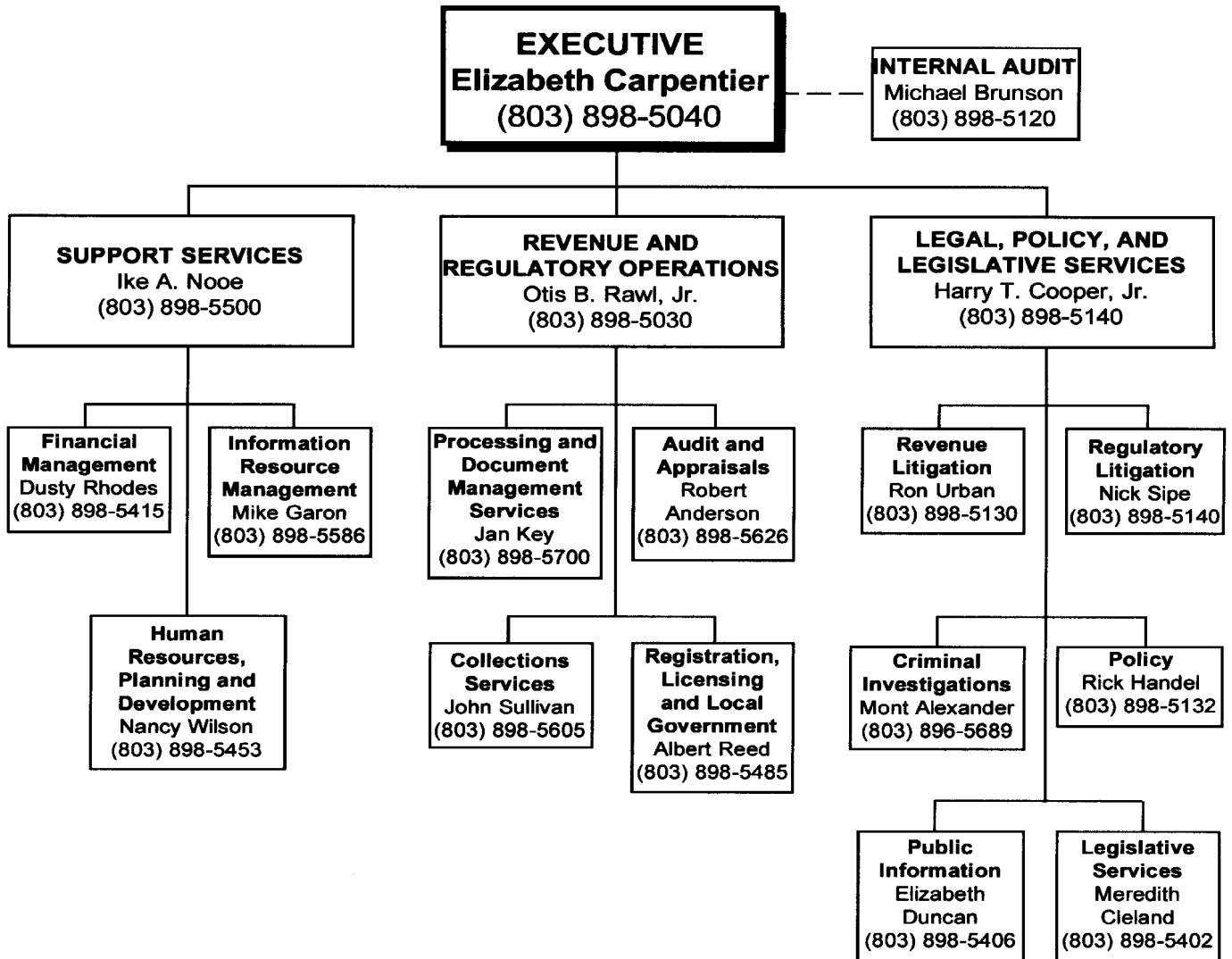
# South Carolina Department of Revenue

---

The mission of the South Carolina Department of Revenue is to administer the revenue and regulatory laws of this state in a manner deserving the highest degree of public confidence in our integrity, effectiveness and fairness. To accomplish this mission, the South Carolina Department of Revenue will:

- ☐ Administer revenue and regulatory laws in a fair and impartial manner;
- ☐ Collect the revenue due the state;
- ☐ Recommend improvements to the laws administered;
- ☐ Ensure a professionally-trained staff of employees;
- ☐ Continually improve the quality of services and products; and
- ☐ Provide guidance to foster compliance with revenue and regulatory laws.

## ORGANIZATIONAL CHART



# **RESPONSIBILITIES OF THE SOUTH CAROLINA DEPARTMENT OF REVENUE**

## **EXECUTIVE DIVISION**

---

- Serves the Governor as a member of the Cabinet
- Oversees all day-to-day operations of the Department of Revenue, providing guidance, setting policy and determining priorities

### **Internal Audit Section**

- Performs financial and operational audits of Department of Revenue divisions and departments at appropriate intervals
- Performs other special reviews and investigations
- Performs continuous review of electronic data processing activities and operations

## **LEGAL, POLICY, AND LEGISLATIVE SERVICES**

---

### **Criminal Investigations Section**

- Identifies and investigates allegations of criminal wrongdoing concerning tax and certain licensing matters
- Works with Attorney General and Local Solicitors by helping in the prosecution of cases identified for criminal prosecution by the department
- Cooperates with other state and federal law enforcement agencies in the investigation and prosecution of tax related crimes
- Provides training at the Criminal Justice Academy on white-collar-crime investigation techniques

### **Legislative Services**

- Assists governor, legislators and support groups
- Assists in determining fiscal impact of proposed legislation
- Drafts and monitors legislation and regulations
- Prepares research studies on various tax issues
- Monitors and assists in projection of revenue collections
- Assists the Department of Commerce with recruitment of industry to the state
- Prepares various monthly collection reports
- Performs function of taxpayer advocate
- Develops and prepares publications for the agency

### **Policy Section**

- Assists in providing technical presentations and assistance to the department's operating divisions, local officials, and others as needed
- Develops procedures for operating the appeals process within the department
- Does drafting and makes recommendations concerning proposed regulations
- Drafts and distributes advisory opinions and informational bulletins in response to technical questions
- Assists in drafting legislative proposals and comments on proposed legislation
- Provides informal guidance to department personnel on regulatory and revenue matters

### **Public Affairs Section**

- Maintains working relationships with the news media
- Develops and manages taxpayer education programs
- Publishes taxpayer education and informational publications

### **Regulatory Litigation Section**

- Drafts final agency determinations and represents the agency in litigation dealing with regulatory matters, including but not limited to alcoholic beverage licenses, bingo, and video poker
- Advises agency personnel on regulatory matters
- Reviews proposed policies, regulations, and legislation dealing with regulatory matters
- Advises SC Law Enforcement Division on matters dealing with alcoholic beverage and video poker matters

### **Revenue Litigation Section**

- Drafts final agency determinations and represents the agency in litigation dealing with revenue matters, included but not limited to tax assessments, tax refunds, collection, and subpoenas, collection issues dealing with foreclosure, bankruptcy, probate, etc.
- Advises agency personnel on revenue issues
- Reviews proposed policies, regulations, and legislation involving revenue issues

## **REVENUE AND REGULATORY OPERATIONS**

---

### **Audit and Appraisal Services**

- Performs field and office audits of all taxes to determine correct tax liabilities
- Conducts examinations to determine compliance with state tax laws
- Works jointly with the Department of Public Safety to enforce the dyed fuel statute
- Administers partnership and fiduciary programs for the department
- Verification of refunds for sales, use and solid waste tax returns
- Individual Income Tax Fraud Detection Program
- Handles appeals of protested files for field and office examinations and property appraisals
- Appraises and assesses real and personal property owned by or leased to manufacturers, utilities, railroads, pipelines and water companies

### **Collections and Taxpayer Assistance**

- Provides taxpayer assistance in filing forms, answering questions and registering for the various licenses and permits
- Collects delinquent taxes owed the state
- Manages the telecollections office
- Advises taxpayers of delinquent taxes
- Enforces tax laws when delinquent taxes remain unpaid
- Enforces regulatory laws of coin-operated devices and bingo
- Collection of other governmental entity receivables

### **Processing & Document Management Services**

### **Administrative Support Section**

- Researches and resolves errors and notices issued for sales, use, accommodations, local option and the 5% surcharge taxes

### **BPP/FILOT Section**

- Reviews, processes, and certifies assessments for business personal property taxes and **fee-in-lieu of property taxes** (manufacturers)

### **Corporate Income Section**

- Administers agency compliance programs for banks, saving and loan associations, and corporations by conducting office audits, issuing and resolving assessments, approving refunds, and coordinating the administrative dissolution programs with the Secretary of State

### **Electronic Services A**

- Works with taxpayers who electronically transmit payment of business taxes to the department through Electronic Funds Transfer (EFT)
- Works with taxpayers who file and pay their monthly sales tax electronically through the Electronic Data Interchange (EDI) program

### **Electronic Services B**

- Responsible for the development, coordination, and implementation via Fed/State, IVR (interactive voice response) and web applications of non-paper filings

### **License Office Audit Section**

- Conducts office reviews and issues assessment notices, reviews claims for refunds and credits and provides taxpayer assistance for the various miscellaneous taxes administered by the section (motor fuel taxes, tobacco taxes, forest product taxes, deed recording fees, beer excise tax, wine excise tax, admission tax, liquor excise tax, electric power tax, public utility assessments, hospital assessments, nuclear waste, motor carrier property tax, soft drink tax, wine importer accounts, and beer importer accounts)

### **Records and Microfilm Section**

- Maintains records of the income tax, sales tax, corporate, employer withholding and miscellaneous tax returns and documents filed per year.
- 

### **Research and Review Section**

- Provides technical assistance in the agency to taxpayers for all tax laws

### **Service Section**

- Provides telephone assistance regarding refunds and individual income tax
- Maintains and handles all returned refund checks and reviews all correspondence regarding refunds
- Analyzes and verifies data on individual income tax returns, adjusting and correcting tax returns and generating correspondence when necessary

### **Withholding Section**

- Administers the withholding tax laws regarding employers, contracts let to nonresidents, and sales of real estate sold by nonresidents. Provides routine and technical taxpayer assistance, audit returns, collect appropriate taxes, support collections, and maintains proper records.

### **Problems Resolution Section**

- Resolves taxpayer problems, handles “special” amended returns and problem returns, audits returns and traces misapplied funds, administers bad check processing, researches bankruptcy claims, administers letter of compliance program, and administers CP2000/RAR federal matching program

### **Sales Office Audit Section**

- Audits sales, use, local option, accommodations, auto and casual excise tax returns with errors
- Provides telephone assistance to taxpayers regarding adjustment notices, assessments, refunds and other sales and use tax matters

### **Error Correction Section**

- Examines, adjusts and processes individual income tax returns on assigned error lists

### **Administrative Section**

- Provides administrative support for all sections in the division

### **Mail Center**

- Handles mail pick-up and delivery and courier services and oversees destruction of confidential material

### **Mail Processing Section**

- Opens, sorts, stamps, and distributes certain incoming mail for the agency

### **Tax Return Processing Section**

- Processes, verifies, and screens individual income tax returns

### **Revenue Processing Section**

- Verifies information and resolves errors on returns and checks. Batches returns and numbers checks/returns

### **Data Control Section**

- Coordinates and organizes batched returns for filing (to include controls related to mainframe and deposits to bank) and distributes computer printouts and management reports

### **Data Entry Section**

- Captures, verifies and transfers data from returns to the mainframe; keys checks and returns for deposit; and operates the scanners

### **Manufacturing Section**

- Reviews, processes, and certifies manufacturing assessments for real and personal property

### **Registration, Licensing and Local Government Services**

- Assists counties and municipalities with gross sales information for business license purposes, local option sales taxes, capital project sales tax, transportation tax, school district tax and accommodations tax
- Oversees expenditures of accommodations tax revenue at the local level
- Prepares and maintains various statistical reports by city and county
- Makes annual sales appraisal ratio studies to determine if reassessment programs meet the minimum requirements of the Department of Revenue
- Computes the Index of Taxpaying Ability for the state's school districts
- Determines eligibility of property for tax exemptions
- Publishes the Assessment Guide Manual used by counties to estimate the assessment for



- cars, trucks, boats, airplanes and other types of vehicles
- Responsible for approximately one-third of the statewide property tax base
- Registers business taxpayers, issues exemption certificates, monitors and corrects Business Taxpayer Registration “BTR” database
- Administers the laws and regulations governing video poker and bingo
- Administers the Alcohol Beverage Code of Laws and regulations as they pertain to the issuance of all beer, wine and liquor licenses - All applications, permanent and temporary, for beer, wine and/or liquor licenses are processed
- Handles all reports of alcoholic beverage and video poker violations and bingo licensing

## **SUPPORT SERVICES**

---

### **Financial Management**

- Records revenue
- Reviews data and analyzes significant changes in revenue
- Prepares daily and monthly revenue reports
- Reconciles agency and state records
- Reviews invoices and processes payments on accounts payable
- Prepares payroll and travel reports
- Develops and monitors department budget
- Maintains department risk-management program
- Manages supply services
- Maintains department inventory of supplies and equipment
- Conducts procurement functions of department
- Maintains security of the building
- Coordinates employee parking permits

### **Human Resources, Planning and Development**

- Maintains employee personnel files
- Processes all employee transactions
- Recruits qualified employees
- Manages the Equal Employment Opportunity/Affirmative Action plan of the agency
- Develops and maintains personnel policies and procedures
- Conducts classifications studies on employees
- Monitors and administers the employee pay plan
- Administers and coordinates employee benefits program
- Mediates employee relations matters
- Administers the Employee Performance Management System

- government agencies and others
- Develops, evaluates and conducts training in the tools and techniques of the quality improvement process for the agency and the State Quality Network
- Monitors progress and tracks success of quality improvement teams
- Facilitates agency's strategic planning, annual business planning and performance measure processes
- Coordinates agency's recognition and mentoring program
- Develops new taxpayer seminars/education programs and coordinates on-going programs
- Conducts training and staff development sessions for employees
- Develops, monitors and maintains training plans and materials
- Develops and implements the wellness program for the agency
- Monitors continuing professional education and continuing management education requirements for agency personnel

### **Information Resource Management**

- Coordinates information technology direction for the agency
- Researches and analyzes agency functions and makes recommendations to maximize operational efficiency
- Maintains the security of mainframe computer databases, master files and the local area network
- Designs, implements and supports the agency's computerized processing functions on the mainframe and microcomputer systems
- Performs computer audits and tracking of taxes
- Maintains voice and data networks
- Designs, produces and manages the inventory of forms
- Produces statistical, financial and management reports

## TAXES ADMINISTERED BY THE DEPARTMENT OF REVENUE

TYPE OF TAX	YEAR ENACTED	MEASURE	RATE	REVENUE DISTRIBUTION
Accommodations Tax	1984	Tax on gross proceeds from the lease or rental of rooms, lodgings, accommodations, and sleeping rooms.	Sales tax (including local option and special local taxes) plus 2% accommodations tax for a combined total accommodations tax of 7-9%	Local governments primarily where collected
Admissions Tax	1923	Entrance fee to places of amusement	5%	* Fishing piers - DNR * Tourism Areas - ½ split between Coord. Council & local gov. * Remainder - General Fund
Aircraft Tax	1976	State property tax on aircraft of airlines	9.5% of fair market value multiplied by average millage	General Fund
Alcoholic Liquors Tax	1935	<u>Licenses:</u> Manufacturer's License Wholesaler's License Brewpub License Retailer's License Mini-Bottle License Cooking License Sunday Mini-Bottle License  Registered Producer's Certificate of Registration Producer Representative's Certificate of Registration 24-hr. Mini-Bottle License for nonprofits 24-hr. License to sell from large bottles for nonprofits  <u>Taxes:</u> Per 8 oz. of alcohol Mini-bottle Standard Case - Wholesalers Standard Case - Retailers Standard Case - Additional Surtax	\$50,000 - 2 years \$20,000 - 2 years \$2,000 - 2 years \$1,200 - 2 years \$1,500 - 2 years \$50 - 2 years \$150 per Sunday or \$3,000 per year \$200 - 2 years \$50 - 2 years \$35 per day \$35 per day          \$0.17 \$0.25 \$1.81 OR .71825 \$2.99 Per Liter \$0.56 9%	General Fund  Funds from local option Sunday permits are distributed to local governments

TYPE OF TAX	YEAR ENACTED	MEASURE	RATE	REVENUE DISTRIBUTION
Bank Tax	1937	Entire Net Income	4.5%	General Fund
Beer Tax	1933	<u>Licenses:</u> Wholesalers Brewpub License Retailers (excluding Sunday) Retailers (including Sunday) Breweries and Wineries Certificate of Registration Winery/Brewery Application If winery uses own grapes Special Functions/Fair Permits Temporary Beer and Wine Permit  <u>Tax:</u> Per ounce	\$2,000 - 2 years \$2,000 - 2 years \$400 - 2 years \$2,000 - 2 years \$200 - 2 years \$200 - 2 years \$10 - 2 years \$10 daily up to 15 days \$25 for up to 120 days  \$0.006	General Fund  Funds from 7-day beer and wine permits are distributed to local governments
Bingo Tax	1982	<u>Licenses:</u> Class AA Class B Class C Class D Class E Class F Promoter	\$4,000 \$1,000 No Cost \$100 or \$200 \$500 \$100 \$1,000  Bingo Card Tax - 16.5 cents per dollar of face value for each bingo card sold, except for cards sold to Class C bingo games which is not taxed, and 5 cents for each Class F	License fees go to General Fund  Admissions tax: • 26% to the sponsoring charity • 74% distributed as follows: - \$948,000 Division on Aging Senior Citizen Centers - 7.05% Division on Aging - 20.8% PRT - 72.15% General Fund
Business License Tax	1923	Cigarettes (pack of 20) Other tobacco products	\$0.07 5%	General Fund
Casual Excise Tax	1982	Transfer of tangible personal property between individuals	5%	80% - Education Finance Act 20% - Education Improvement Act

TYPE OF TAX	YEAR ENACTED	MEASURE	RATE	REVENUE DISTRIBUTION
Coin-Operated Devices	1939	<u>Owner/Operator Licenses:</u> Type A Type B Type C  <u>Machine Licenses:</u> Type I Type II Type III Billiard Tables	\$50 - 2 years \$200 - 2 years \$2,000 - 2 years  \$50 - 2 years \$200 - 2 years \$4,000 - 2 years \$50 - 2 years	General Fund
Corporate Income Tax	1922	Entire net income of domestic and foreign corporations	5%	General Fund
Controlled Substance Tax	1993	Marijuana - Grams Small Controlled Substance - Grams Large Controlled Substance - 50 dosage units	\$3.50 each \$200 each \$2,000 each	General Fund
Corporate License Fee	1922	For each \$1,000 total paid in capital and paid in surplus Annual license fee	\$1 \$15	General Fund
Document Recording Fee	1923	Conveyances of Realty (per \$500 value)	\$1.30	• \$1 of every \$1.30 - General Fund • \$.10 of every \$1.30 - Heritage Land Trust • \$.20 of every \$1.30 - SC Housing Trust Fund
Drycleaning Facility Fees	1995	Registration fee based on number of employees: 1-4 employees 5-10 employees 11 or more employees  Surcharge on solvents: per gallon of perchloroethylene per gallon of Stoddard solvent  Registration fee for solvent producer or importer	\$750 \$1,500 \$2,250  \$10 \$2 \$30	Special fund for environmental cleanup from drycleaning operations

<b>TYPE OF TAX</b>	<b>YEAR ENACTED</b>	<b>MEASURE</b>	<b>RATE</b>	<b>REVENUE DISTRIBUTION</b>
Electric Power Tax	1931	Per kilowatt hour of electric power manufactured, generated or imported for sale	\$0.0005	General Fund
Estate Tax	1922	Credit for state taxes shown on federal return	Amount shown as credit on federal return	General Fund
Forest Renewal Tax	1981	Primary forest products harvested in SC  Per 1,000 board ft. of softwood Per 1,000 board ft. of hardwood Per cord of softwood Per cord of hardwood	  \$0.50 \$0.25 \$0.25 \$0.07	Forest Renewal Fund
Individual Income Tax	1927	Entire net income of SC residents and income earned in SC by nonresidents having a business in this state or from sale, rental or income property in SC	Graduated rate from 2.5%-7%	General Fund
Local Option Sales and Use Tax	1991	Gross proceeds of tangible personal property purchased in this state or purchased outside of this state for use in this state. The tax applies only in counties in which voters have approved the tax.	1%	<ul style="list-style-type: none"> <li>• 65% - Counties where collected</li> <li>• 35% - Municipalities where collected</li> </ul>
Low-Level Radioactive Waste Tax	1983	Per cubic foot of radioactive waste disposed in SC	\$235	<ul style="list-style-type: none"> <li>• 5% - Barnwell County</li> <li>• 95% - Childrens' Endowment Education Fund</li> </ul>
Motor Fuel Tax	1922	Per gallon of gasoline	\$0.1675	<ul style="list-style-type: none"> <li>• 16 cents/gallon - Dept. of Transportation</li> <li>• .005 cent/gallon - DHEC</li> <li>• .0025 cent/gallon - Petroleum Inspection Fee</li> </ul>
Private Car Lines Tax	1976	Assessed value of railroad property	9.5% of fair market value multiplied by the average state millage rate	General Fund

TYPE OF TAX	YEAR ENACTED	MEASURE	RATE	REVENUE DISTRIBUTION
Property Tax	1915	Assessed value of real and personal property - assessed value is the following percentage of fair market value: <b>(Local)</b> Primary residence Agricultural (private) Agricultural (corporate) All other property <b>(Statewide)</b> Manufacturing real/personal Utility real/personal Personal property Motor Carriers, Railroads, Airlines and Pipelines	Millage rates set by local governments multiplied by the following assessed values: 4% 4% 6% 6%  10.5% 10.5% 10.5% 9.5%	Local governments where collected
Retail License	1928	License required of every person who engages in business as a retailer  Permanent license Temporary license Artists/Craftsmen license	  \$50 \$50 \$20	General Fund
Sales Tax	1951	Gross proceeds of all retail sales, leases and rental of tangible personal property	5%	<ul style="list-style-type: none"> <li>• 80% - Education Finance Act</li> <li>• 20% - Education Improvement Act</li> </ul>
Savings & Loan Association Tax	1957	Entire net income	6%	General Fund
Soft Drinks Tax	1925	Soda fountain syrups (per gallon) Simple syrups (per gallon) Concentrates, powders, bases (per finished gallon) Bottled soft drinks (per gross of 1-cent units) Tax is being phased out by reducing the tax by this amount each year: 1996-1997 1/6 1999-2000 2/3 1997-1998 1/3 2000-2001 5/6 1998-1999 1/2 2001-2002 no tax	95 cents 95 cents 16 cents \$1.22	General Fund

<b>TYPE OF TAX</b>	<b>YEAR ENACTED</b>	<b>MEASURE</b>	<b>RATE</b>	<b>REVENUE DISTRIBUTION</b>
Solid Waste Tax	1991	Fee upon the sale of tires, batteries, motor oil and white goods: Motor oil and other lubricants Tires Lead-acid batteries White goods	\$0.08 per gallon \$2 per tire \$2 per battery \$2 per appliance	Solid Waste Management Fund to then be distributed to local governments for solid waste programs
Special Fuels Tax	1941	Per gallon of diesel and LP gas	\$0.16	SC Dept of Transportation
Special Local Sales Taxes for Capital Projects, Schools or Transportation	1998	Gross proceeds of tangible personal property purchased in this state or purchased outside of this state for use in this state. The tax applies only in counties in which voters have approved the tax. The tax may be collected for Capital Projects, Schools or Transportation needs of local governments. Different rules apply depending upon the tax purpose.	1%-2% depending on amount voters approve	Local governments for designated purposes
Use Tax	1951	Gross proceeds of tangible personal property purchased outside SC for storage, use or consumption in SC	5%	<ul style="list-style-type: none"> <li>• 80% - Education Finance Act</li> <li>• 20% - Education Improvement Act</li> </ul>
Wine Tax	1933	<u>License:</u> Wholesalers Brewpub License Retailers (excluding Sunday) Retailers (including Sunday) Breweries and Wineries Certificate of Registration Winery/Brewery Application If winery uses own grapes Special Functions/Fair Permits Temporary Beer and Wine Permit <u>Tax:</u> US Size - Per 8 oz. (not exceeding a gallon) US Size - Per gallon US Size - Additional tax per 8 oz. US Size - Additional tax per gallon Metric Size - Per liter Metric Size - Additional tax per liter	\$2,000 - 2 years \$2,000 - 2 years \$400 - 2 years \$2,000 - 2 years \$200 - 2 years \$200 - 2 years \$10 - 2 years \$10 daily up to 15 days \$25 for up to 120 days  \$0.06 \$0.90 \$0.012 \$0.18 \$0.2535 \$0.0507	General Fund



**TABLE 1- TAX COLLECTIONS FOR 1998-1999 AND 1999-2000**

<b>Revenue Source</b>	<b>FY 1998-1999</b>	<b>FY 1999-2000</b>	<b>Difference</b>	<b>% Change</b>
Sales and Use Tax	1,853,240,823	1,966,558,587	113,317,764	6.11%
Casual Excise Tax	16,091,947	16,729,139	637,192	3.96%
Income Tax - Individual	1,986,127,091	2,099,144,378	113,017,287	5.69%
Income Tax - Corporation	215,265,364	173,865,836	-41,399,527	-19.23%
<b>Subtotal-Regular Sources</b>	<b>4,070,725,225</b>	<b>4,256,297,941</b>	<b>185,572,716</b>	<b>4.56%</b>
Admissions Tax	\$0.00	22,630,620	22,630,620	NA
Aircraft Tax	3,063,446	3,321,402	257,956	8.42%
Alcoholic Liquors Tax	47,029,813	48,267,542	1,237,729	2.63%
Bank Tax	13,061,924	17,312,518	4,250,594	32.54%
Beer and Wine Tax	84,791,934	88,358,009	3,566,075	4.21%
Bingo Tax	6,747,339	5,518,831	-1,228,508	-18.21%
Business License Tax	30,318,191	29,812,514	-505,678	-1.67%
Coin Operated Devices Tax	63,092,928	13,078,211	-50,014,717	-79.27%
Controlled Substance Tax	12,799	7,074	-5,725	-44.73%
Corporation License Tax	38,111,176	50,365,827	12,254,651	32.16%
Dept. Rev-Unclaimed Property	768,310	484,065	-284,245	-37.00%
Documentary Tax	30,272,157	32,836,846	2,564,689	8.47%
Electric Power Tax	20,978,261	21,965,066	986,804	4.70%
Estate and Gift Tax	56,807,787	43,084,826	-13,722,962	-24.16%
Motor Carrier Fees	-831,083	12,877	843,960	-101.55%
Petroleum Inspection Fees	7,553,823	7,892,766	338,943	4.49%
Private Car Lines Tax	2,450,972	2,687,148	236,176	9.64%
Retail License Tax	1,102,910	900,201	-202,709	-18.38%
Savings and Loan Associations Tax	3,484,209	1,893,351	-1,590,858	-45.66%
Soft Drinks Tax	15,955,697	11,369,410	-4,586,288	-28.74%
<b>Subtotal-All Other Revenues</b>	<b>424,772,596</b>	<b>401,799,103</b>	<b>-22,973,493</b>	<b>-5.41%</b>
<b>General Funds Revenues</b>	<b>4,495,497,821</b>	<b>4,658,097,044</b>	<b>162,599,223</b>	<b>3.62%</b>
Accommodations Tax -Counties	30,156,324	31,320,927	1,164,604	3.86%
Admissions Tax - PRT	24,434,536	2,230,090	-22,204,445	-90.87%
Admissions Tax - Wildlife Resources	35,698	32,712	-2,987	-8.37%
Admissions Tax -DOC	753,217	1,009,771	256,554	34.06%
Admissions Tax - Counties	761,033	1,009,771	248,739	32.68%
Alcohol Beverage-County	4,942,450	5,398,990	456,540	9.24%
Bingo Tax - Division On Aging	1,479,389	1,413,283	-66,106	-4.47%
Bingo Tax - PRT	1,566,933	1,372,335	-194,598	-12.42%
Bingo Tax - Charities	2,760,571	2,568,734	-191,838	-6.95%
Casual Excise Tax - Wildlife	63,035	72,680	9,645	15.30%
Coin Operated-Monitoring	7,011,600	1,327,600	-5,684,000	-81.07%
Commercial Nuclear Waste	51,537,403	51,266,511	-270,892	-0.53%
Documentary-Heritage Land Trust	9,081,518	9,851,054	769,535	8.47%
Drycleaning Fee	869,358	844,252	-25,106	-2.89%
Education Improvement Fund	467,152,256	493,795,343	26,643,087	5.70%

	<b>FY 1998-1999</b>	<b>FY 1999-2000</b>	<b>Difference</b>	<b>% Change</b>
Environmental Impact DHEC	15,125,838	15,781,300	655,462	4.33%
Estate Tax Probate Judge	382,382	365,356	-17,026	-4.45%
Forest Renewal Tax	998,824	607,795	-391,030	-39.15%
Gasoline Tax - Highway Department /Wild	433,486,100	455,136,576	21,650,476	4.99%
Highway Use Tax - DOT	-9,379	7,781	17,160	-182.96%
Indigent Fund Fee	18,531,837	30,721,565	12,189,728	65.78%
Local Option Sales Tax	145,695,987	193,583,593	47,887,605	32.87%
Motor Carrier Fees-DOT	7,993,705	11,671,785	3,678,080	46.01%
Public Utility Assessments	5,558,653	5,882,757	324,104	5.83%
Sales Tax Aviation	640,434	576,810	-63,624	-9.93%
Solid Waste Tax	8,437,013	7,979,533	-457,480	-5.42%
Charleston Re-Dev Auth.	1,671,026	5,100,729	3,429,703	205.25%
911 Access	2,230,040	6,931,411	4,701,371	210.82%
State Rural Infrastructure	259,959	862,715	602,757	231.87%
Property Tax Relief- Income	312,060,966	346,414,715	34,353,749	11.01%
Property Tax Relief- Corporate	25,667,352	34,176,612	8,509,260	33.15%
Allocated Funds	1,581,336,058	1,719,315,084	137,979,025	8.73%
<b>Total Collections</b>	<b>6,076,833,879</b>	<b>6,377,412,127</b>	<b>300,578,248</b>	<b>4.95%</b>

---

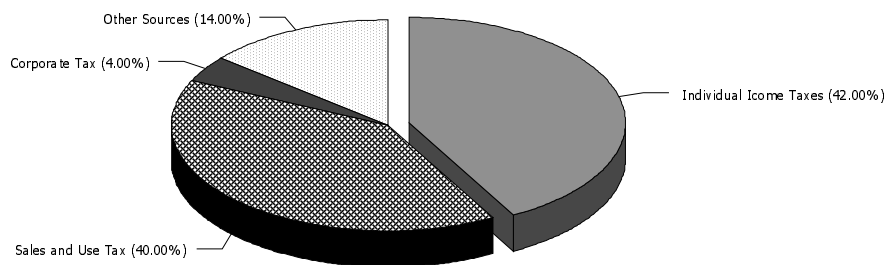
# Revenues and Expenditures

---

Of \$4,999,043,595 of General Fund Revenue collected by the state this past fiscal year, the Department of Revenue collected \$4,658,097,044 or 93%.

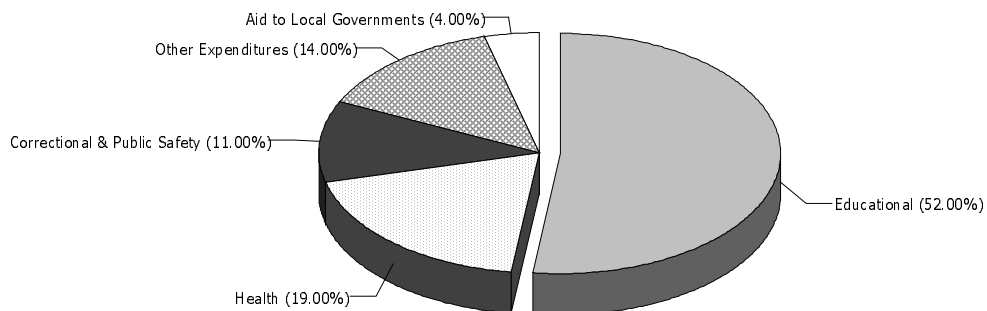
The first chart depicts sources of revenue for the fiscal year ended June 30, 2000. The second charts illustrates how the funds were allocated during the fiscal year.

**Revenues by Source**  
Budgetary General Fund-FY Ended June 30, 2000



Source: Comptroller General's Office

**Expenditures by Function**  
Budgetary General Fund-FY Ended June 30, 2000



Source: Comptroller General's Office

**TABLE 2 - EXPENDITURES OF THE  
SOUTH CAROLINA DEPARTMENT OF REVENUE  
FY 1999 - 2000**

Major Object Classification	General Fund Appropriation	Other Funds	Expenditures	Balance
Personal Services	\$26,267,622	\$1,914,460	\$27,298,970	\$883,112
Contractual Services	3,332,951	5,351,568	5,926,926	2,757,593
Supplies & Materials	2,149,937	1,636,046	3,441,005	344,978
Fixed Charges	2,148,967	1,337,751	3,189,288	297,430
Travel	744,370	741,683	1,365,271	120,782
Equipment	302,515	1,612,812	673,078	1,242,249
Employer Contributions	6,719,851	391,262	6,908,026	203,087
Purchase of Evidence	1,490	23,600	23,781	1,309
Other	301,389	38,010	1,431	337,968
<b>Total</b>	<b>\$41,969,092</b>	<b>\$13,047,192</b>	<b>\$48,827,776</b>	<b>\$6,188,508</b>

10% General Fund carryforward to fiscal year '01: \$1,310,380  
 'Other' funds carryforward to fiscal year '01: \$5,241,434

(Note: State agencies are authorized to carry unused funds forward for use or other disposition in subsequent periods. In the reporting year, this carry forward was derived from fees on certain coin operated devices, general fund sources, and other fund sources.)

**TABLE 3 - ENFORCED COLLECTIONS 1999-2000**

<b>TYPE TAX</b>	<b>NUMBER OF ITEMS</b>	<b>AMOUNT</b>
Audit Collections	57,298	\$ 61,595,567.15
Delinquent Collections	171,452	\$ 121,217,336.27
Other Collections	83,141	\$ 28,578,567.61
Debt Match Collections - Other Agencies	163,901	\$ 39,921,445.00
Department of Revenue Debt Match	32,344	\$ 17,875,400.41
Receivable Payments	163,250	\$ 52,202,136.30
<b>TOTAL ENFORCED COLLECTIONS</b>	<b>671,386</b>	<b>\$321,390,452.74</b>

# TABLE 4

Estimated Tax Savings Fiscal Years 1991 to 2001 (\$ Thousands)												
Tax Category	1990-91	1991-92	1992-93	1993-94	1994-95	1995-96	1996-97	1997-98	1998-99	1999-00	2000-01	Cumulative Savings
<b>Individual Income Tax</b>												
Indexation	105,000	160,000	195,000	270,000	285,000	265,000	300,000	315,000	330,000	360,000	385,000	2,970,000
Amended SC Withholding Tables				15,000	30,000	30,000	30,000	30,000				135,000
Retiree Exemption				15,000	16,200	17,400	18,600	22,500	29,700	42,600	43,800	205,800
Capital Gains Phase-in	6,160	12,760	14,355	15,950	19,140	29,040	29,040	29,040	29,040	29,040	29,040	242,605
Exemption Children Under 6					10,000	20,000	30,000	40,000	40,000	40,804	41,212	222,416
Economic Impact Zones						2,000	2,200	2,420	2,662	2,928	3,221	15,431
AFDC Credit							4,800	5,280	5,808	6,389	7,028	29,305
Extension of S-Corps						2,000	2,000	2,000	2,000	2,000	2,000	12,000
Job Development Fees (Ent. Zone)							10,000	20,710	36,929	28,410	30,000	126,049
Firefighters Deduction Daily Subst.					250							250
Credit IRA Taxes Paid In Another Sta									175	175	175	525
New "F" Class Bingo License									11	11	11	33
Alken/Bamwell Redevelopment Auth.									541	541	541	1,623
College Tuition Credit									7,000	15,900	24,800	47,700
Volunteer Fireman's Deduction										310	3,100	3,410
Habitat Management Credit										375	375	750
Capital Gains One Year Holding Period											156	156
Credits for High Tech Industries											3,620	3,620
Credit for Conservation Easements											89	89
Community Development Corps.											500	500
Property Tax Relief-Individual**									312,061	346,415	342,916	1,001,392
<b>Corporate Income Tax</b>												0
Reduced Tax Rate from 6% to 5%	28,000	25,000	31,000	39,000	46,000	46,000	46,000	46,000	46,000	46,000	46,000	445,000
Enterprise Zone Jobs Tax Credit							5,000	10,000	15,000	20,000	25,000	75,000
Moratorium in Certain Counties										20	20	40
Property Tax Relief-Corporate**									25,667	34,177	33,831	93,675
<b>Sales Tax</b>												0
Exemptions		6,280	80		376							0
Discount to Out-of-State Retailers				14			20				75	6,831
Credit for Uncollectible Sales										1,110	6,640	7,750
Sales Tax Holiday											3,600	3,600
One-Cent Reduction on Food											19,700	19,700
<b>Estate Tax Exemption Phase-in</b>												0
Gift Tax Repeal	4,150	4,150	6,400	6,800	7,000	7,200	7,400	7,600	7,800	8,000	8,200	74,700
Repeal Motor Vehicle Inspection				2,300	2,346	2,393	2,441	2,490	2,539	2,590	2,642	19,741
Soft Drinks Tax Phase Out						1,558	1,589	1,621	1,653	1,686	1,720	9,828
<b>Alcoholic Licenses - Sunday Sales</b>							4,600	9,200	13,800	18,400	23,000	69,000
											2,800	2,800
<b>Total Reductions</b>	\$143,310	\$208,190	\$246,835	\$364,064	\$416,062	\$422,841	\$493,690	\$543,861	\$908,787	\$1,007,882	\$1,090,812	\$5,846,333

\* Cash flow per year.

\*\* 2000-2001 Property Tax Figures as of January 2001

Data Sources: BEA Estimates and DOR Comparative Revenue Statement

# File Your Tax Returns Online...



Fast File!  
[www.sctax.org](http://www.sctax.org)

**Fast File lets you use one of four programs to file your South Carolina tax returns.**

**1**

## **TeleFile**

**TeleFile:** Using a touch-tone phone, file your simple state tax return in about eight minutes!

**2**

## **SCnetFile**

**SCnetFile:** Lets you file your state tax return through the Department of Revenue's website for free!

**3**

## **Online Filing**

**Online Filing:** Easy access to tax preparation software tailored to fit your state and federal returns.

**4**

## **Electronic Filing**

**Electronic Filing:** A professional tax preparer can send your state and federal returns to us using a computer modem—it's fast, safe and easy!

Visit **[www.sctax.org](http://www.sctax.org)** for more information on each option.



**TABLE 5 - 1999 INDIVIDUAL INCOME TAX RETURNS  
BY INCOME CLASS  
(Through 10/30/00)**

<b>State Taxable Income Class</b>	<b>Number of Returns</b>	<b>Number of Exemptions</b>	<b>Total State Taxable Income</b>	<b>State Tax Liability</b>
None	365,460	726,067	(\$ 1,931,561,000)	\$ 1,369,000
\$1-\$1,000	78,551	129,025	(83,324,000)	780,000
\$1,001-\$2,000	63,867	109,543	(29,058,000)	1,832,000
\$2,001-\$3,000	56,610	100,026	19,368,000	2,679,000
\$3,001-\$4,000	51,752	93,364	58,778,000	3,640,000
\$4,001-\$5,000	48,145	87,781	98,165,000	4,517,000
\$5,001-\$6,000	45,600	84,181	141,344,000	5,607,000
\$6,001-\$7,000	43,075	80,191	174,894,000	6,634,000
\$7,001-\$8,000	41,189	76,339	206,627,000	7,850,000
\$8,001-\$9,000	39,429	73,344	242,481,000	9,181,000
\$9,001-\$10,000	37,647	70,092	267,501,000	10,366,000
\$10,001-\$11,000	35,895	66,659	290,666,000	11,752,000
\$11,001-\$12,000	34,200	63,435	314,310,000	12,964,000
\$12,001-\$13,000	32,437	60,256	333,340,000	14,300,000
\$13,001-\$14,000	31,052	58,373	349,179,000	15,518,000
\$14,001-\$15,000	29,573	55,284	360,450,000	16,559,000
\$15,001-\$20,000	131,397	249,634	1,975,844,000	97,079,000
\$20,001-\$25,000	106,071	214,435	2,096,231,000	109,762,000
\$25,001-\$35,000	157,213	353,261	4,220,394,000	231,684,000
\$35,001-\$50,000	154,554	389,542	5,901,309,000	336,899,000
\$50,001-\$75,000	111,038	294,140	6,188,673,000	367,816,000
\$75,001-\$100,000	35,366	93,828	2,817,207,000	174,650,000
\$100,001-\$150,000	21,903	58,419	2,439,957,000	155,956,000
\$150,001-\$200,000	7,484	20,115	1,197,770,000	78,392,000
\$200,001-\$350,000	7,668	21,231	1,856,412,000	122,739,000
\$350,001-\$500,000	2,384	6,582	912,531,000	60,800,000
\$500,001-\$750,000	1,406	3,843	778,696,000	51,670,000
Over \$750,000	1,308	3,357	1,816,693,000	118,014,000
<b>TOTALS</b>	<b>1,772,274</b>	<b>3,642,347</b>	<b>\$ 33,014,877,000</b>	<b>\$ 2,031,009,000</b>

NOTE: State Tax Liability is derived by taking the Total Tax Minus Total Non-Refundable Credits.



**TABLE 6 - 1999 INDIVIDUAL INCOME TAX RETURNS**  
**BY TAX LIABILITY**  
(Through 10/30/00)

<b><u>Tax Liability</u></b>	<b><u>Number of Returns</u></b>	<b><u>Percent of Total</u></b>	<b><u>Amount of Tax</u></b>	<b><u>Percent of Total</u></b>
\$0.00	473,385	26.71	0	0
\$0.01-\$25	74,825	4.22	906,198	.04
\$26-\$50	60,913	3.44	2,265,182	.10
\$51-\$75	48,314	2.73	3,007,250	.14
\$76-\$100	39,124	2.21	3,436,286	.16
\$100-\$125	38,988	2.20	4,392,881	.20
\$126-\$150	28,302	1.60	3,881,043	.18
\$151-\$200	51,597	2.91	9,010,117	.42
\$201-\$250	44,301	2.50	9,945,640	.46
\$251-\$300	37,066	2.09	10,282,205	.47
\$301-\$400	62,358	3.52	21,787,730	1.01
\$401-\$500	51,713	2.92	23,262,913	1.07
\$501-\$600	42,017	2.37	23,104,728	1.07
\$601-\$700	39,491	2.23	25,588,490	1.18
\$701-\$800	40,158	2.27	30,096,086	1.39
\$801-\$900	35,319	1.99	30,060,692	1.39
\$901-\$1,000	33,033	1.86	31,344,460	1.45
\$1,001-\$1,250	76,186	4.30	85,418,772	3.95
\$1,251-\$1,500	64,298	3.63	88,277,003	4.08
\$1,501-\$2,000	102,622	5.79	178,586,375	8.25
\$2,001-\$2,500	79,471	4.48	178,008,635	8.22
\$2,501-\$3,000	59,894	3.38	164,124,431	7.58
\$3,001-\$4,000	77,885	4.39	268,657,476	12.41
\$4,001-\$5,000	40,834	2.30	181,687,320	8.39
\$5,001-\$7,500	38,600	2.18	230,512,047	10.65
\$7,501-\$9,999	12,410	.70	106,365,665	4.91
OVER \$10,000	19,170	1.08	450,975,398	20.83
<b>TOTALS</b>	<b>1,772,274</b>	<b>100.00</b>	<b>\$ 2,164,985,023</b>	<b>100.00</b>

NOTE: Amount of Tax is the tax before subtracting the credits.

**TABLE 7 - 1999 INDIVIDUAL INCOME TAX  
BY COUNTY  
(Through 10/30/00)**

<b>County</b>	<b>Number of Returns</b>	<b>Number of Exemptions</b>	<b>State Taxable Income</b>	<b>State Income Tax Liability</b>
Abbeville	9,912	20,565	\$125,035,000	\$8,045,000
Aiken	55,617	120,211	1,164,690,000	66,010,000
Allendale	3,983	8,628	31,911,000	2,221,000
Anderson	68,109	140,195	1,278,297,000	79,187,000
Bamberg	5,904	12,870	59,197,000	4,042,000
Barnwell	8,781	19,026	115,268,000	7,536,000
Beaufort	44,565	89,134	1,199,085,000	75,725,000
Berkeley	47,329	102,536	738,225,000	45,239,000
Calhoun	4,706	9,745	73,527,000	4,540,000
Charleston	132,075	255,529	2,883,708,000	186,358,000
Cherokee	20,675	43,010	363,653,000	20,879,000
Chester	14,121	29,309	196,345,000	10,848,000
Chesterfield	16,253	34,315	234,558,000	13,062,000
Clarendon	11,693	25,042	122,442,000	7,871,000
Colleton	14,814	32,031	154,003,000	10,595,000
Darlington	27,157	56,457	406,492,000	26,335,000
Dillon	12,181	25,734	118,773,000	7,493,000
Dorchester	37,266	80,812	689,925,000	42,857,000
Edgefield	7,168	15,402	108,876,000	6,061,000
Fairfield	9,784	19,993	132,859,000	8,041,000
Florence	53,901	112,584	930,220,000	59,977,000
Georgetown	23,700	48,354	389,590,000	25,800,000
Greenville	165,591	337,493	4,266,858,000	271,742,000
Greenwood	27,686	56,990	516,350,000	32,817,000
Hampton	8,089	17,668	101,464,000	6,552,000
Horry	85,168	159,893	1,269,226,000	81,917,000
Jasper	5,644	11,801	59,607,000	3,369,000
Kershaw	22,580	47,636	387,942,000	24,483,000
Lancaster	23,735	49,923	398,793,000	21,231,000
Laurens	25,965	53,861	385,556,000	23,925,000
Lee	6,885	14,571	57,460,000	3,820,000
Lexington	89,215	185,832	2,003,376,000	125,204,000
McCormick	3,745	7,509	47,197,000	2,676,000
Marion	14,693	30,371	140,695,000	9,064,000
Marlboro	11,293	23,403	108,586,000	6,070,000
Newberry	15,520	31,103	229,114,000	14,522,000
Oconee	28,550	57,949	520,210,000	32,262,000

<b>County</b>	<b>Number of Returns</b>	<b>Number of Exemptions</b>	<b>State Taxable Income</b>	<b>State Income Tax Liability</b>
Orangeburg	37,138	77,491	453,379,000	29,287,000
Pickens	42,989	89,191	842,560,000	51,751,000
Richland	134,679	263,041	3,006,191,000	191,119,000
Saluda	6,534	13,646	82,160,000	5,169,000
Spartanburg	105,663	218,871	2,126,751,000	132,163,000
Sumter	40,076	86,363	557,671,000	35,128,000
Union	13,181	26,161	171,448,000	10,374,000
Williamsburg	13,581	28,975	112,584,000	7,573,000
York	66,658	140,613	1,548,096,000	65,619,000
Unknown County	454	956	5,093,000	317,000
Out of State	143,172	301,460	2,055,028,000	121,679,000
Out of Country	4,096	8,094	44,803,000	2,454,000
<b>TOTAL</b>	<b>1,772,274</b>	<b>3,642,347</b>	<b>\$33,014,877,000</b>	<b>\$2,031,009,000</b>

NOTE: State Tax Liability is derived by taking the Total Tax Minus Total Non-refundable Credits.

TABLE 8

**STATE INDIVIDUAL INCOME TAXES**  
(Tax rates for tax year 2000 – as of January 1, 2000)

	TAX RATE RANGE (in percents)		Number of Brackets	INCOME BRACKETS		PERSONAL EXEMPTIONS			FEDERAL INCOME TAX DEDUCTIBLE
	Low	High		Lowest	Highest	Single	Married	Dependents	
ALABAMA	2.0	- 5.0	3	500 (b)	- 3,000 (b)	1,500	3,000	300	*
ALASKA	No State Income Tax								
ARIZONA	2.87	- 5.04	5	10,000 (b)	- 150,000 (b)	2,100	4,200	2,300	
ARKANSAS	1.0	- 7.0 (e)	6	2,999	- 25,000	20 (c)	40 (c)	20 (c)	
CALIFORNIA (a)	1.0	- 9.3	6	5,264 (b)	- 34,548 (b)	72 (c)	142 (c)	227 (c)	
COLORADO	4.75		1	—Flat rate—		—None—			
CONNECTICUT	3.0	- 4.5	2	10,000 (b)	- 10,000 (b)	12,000 (f)	24,000 (f)	0	
DELAWARE	2.2	- 5.95	7	5,000	- 60,000	110 (c)	220 (c)	110 (c)	
FLORIDA	No State Income Tax								
GEORGIA	1.0	- 6.0	6	750 (g)	- 7,000 (g)	2,700	5,400	2,700	
HAWAII (h)	1.6	- 8.75	8	2,000 (b)	- 40,000 (b)	1,040	2,080	1,040	
IDAHO	2.0	- 8.2	8	1,000 (i)	- 20,000 (i)	2,750 (d)	5,500 (d)	2,750 (d)	
ILLINOIS	3.0		1	—Flat rate—		2,000	4,000	2,000	
INDIANA	3.4		1	—Flat rate—		1,000	2,000	1,000	
IOWA (a)	0.36	- 8.98	9	1,162	- 52,290	40 (c)	80 (c)	40 (c)	*
KANSAS	3.5	- 6.45	3	15,000 (b)	- 30,000 (b)	2,250	4,500	2,250	
KENTUCKY	2.0	- 6.0	5	3,000	- 8,000	20 (c)	40 (c)	20 (c)	
LOUISIANA	2.0	- 6.0	3	10,000 (b)	- 50,000 (b)	4,500 (j)	9,000 (j)	1,000 (j)	*
MAINE (a)	2.0	- 8.5	4	4,150 (b)	- 16,500 (b)	2,850	5,700	2,850	
MARYLAND (k)	2.0	- 4.8	4	1,000	- 3,000	1,850	3,700	1,850	
MASSACHUSETTS	5.95		1	—Flat rate—		4,400	8,800	1,000	
MICHIGAN (a)	4.3	(l)	1	—Flat rate—		2,800	5,600	2,800	
MINNESOTA (a)	5.5	- 8.0	3	17,250 (b)	- 56,680 (b)	2,750 (d)	5,500 (d)	2,750 (d)	
MISSISSIPPI	3.0	- 5.0	3	5,000	- 10,000	6,000	9,500	1,500	
MISSOURI	1.5	- 6.0	10	1,000	- 9,000	2,100	4,200	2,100	* (m)
MONTANA (a)	2.0	- 11.0	10	2,000	- 70,400	1,610	3,220	1,610	*
NEBRASKA (a)	2.51	- 6.68	4	2,400 (n)	- 26,500 (n)	91 (c)	182 (c)	91 (c)	
NEVADA	No State Income Tax								
NEW HAMPSHIRE	State Income Tax is Limited to Dividends and Interest Income Only.								
NEW JERSEY	1.4	- 6.37	6	20,000 (o)	- 75,000 (o)	1,000	2,000	1,500	
NEW MEXICO	1.7	- 8.2	7	5,500 (p)	- 65,000 (p)	2,750 (d)	5,500 (d)	2,750 (d)	
NEW YORK	4.0	- 6.85	5	8,000 (b)	- 20,000 (b)	0	0	1,000	
NORTH CAROLINA	6.0	- 7.75	3	12,750 (q)	- 60,000 (q)	2,500 (q)	5,000 (q)	2,500 (q)	
NORTH DAKOTA	2.67	- 12.0 (r)	8	3,000	- 50,000	2,750 (d)	5,500 (d)	2,750 (d)	* (r)
OHIO (a)	0.716	- 7.228 (s)	9	5,000	- 200,000	1,050 (s)	2,100 (s)	1,050 (s)	
OKLAHOMA	0.5	- 6.75 (t)	8	1,000	- 10,000	1,000	2,000	1,000	* (t)
OREGON (a)	5.0	- 9.0	3	2,350 (b)	- 5,850 (b)	132 (c)	264 (c)	132 (c)	* (u)
PENNSYLVANIA	2.8		1	—Flat rate—		—None—			
RHODE ISLAND	26.0% Federal tax liability (v)								
SOUTH CAROLINA (a)	2.5	- 7.0	6	2,310	- 11,550	2,750 (d)	5,500 (d)	2,750 (d)	
SOUTH DAKOTA	No State Income Tax								
TENNESSEE	State Income Tax is Limited to Dividends and Interest Income Only.								
TEXAS	No State Income Tax								
UTAH	2.30	- 7.0	6	750 (b)	- 3,750 (b)	2,063 (d)	4,125 (d)	2,063 (d)	* (w)
VERMONT	24.0% Federal tax liability (x)								
VIRGINIA	2.0	- 5.75	4	3,000	- 17,000	800	1,600	800	
WASHINGTON	No State Income Tax								
WEST VIRGINIA	3.0	- 6.5	5	10,000	- 60,000	2,000	4,000	2,000	
WISCONSIN (a)	4.73	- 6.75 (y)	4	7,790	- 116,890	600	1,200	600	
WYOMING	No State Income Tax								
DIST. OF COLUMBIA	5.0	- 9.5 (z)	3	10,000	- 20,000	1,370	2,740	1,370	

SOURCE: Federation of Tax Administrators - February 2000

## STATE INDIVIDUAL INCOME TAXES (footnotes)

Source: The Federation of Tax Administrators from various sources.

- (a) Seven states have statutory provision for automatic adjustment of tax brackets, personal exemption or standard deductions to the rate of inflation. Nebraska indexes the personal exemption amounts only.
- (b) For joint returns, the taxes are twice the tax imposed on half the income.
- (c) tax credits.
- (d) These states allow personal exemption or standard deductions as provided in the IRC. Utah allows a personal exemption equal to three-fourths the federal exemptions.
- (e) A special tax table is available for low income taxpayers reducing their tax payments.
- (f) Combined personal exemptions and standard deduction. An additional tax credit is allowed ranging from 75% to 0% based on state adjusted gross income. Exemption amounts are phased out for higher income taxpayers until they are eliminated for households earning over \$52,500.
- (g) The tax brackets reported are for single individuals. For married households filing separately, the same rates apply to income brackets ranging from \$500 to \$5,000; and the income brackets range from \$1,000 to \$10,000 for joint filers.
- (h) For tax years beginning after 2000, the tax rates range from 1.5% to 8.5% for the same tax brackets.
- (i) For joint returns, the tax is twice the tax imposed on half the income. A \$10 filing tax is charge for each return and a \$15 credit is allowed for each exemption.
- (j) Combined personal exemption and standard deduction.
- (k) Top rate is scheduled to decrease to 4.75% for tax years beginning after 2001.
- (l) Tax rate scheduled to decrease to 4.2% for tax year 2001.
- (m) Limited to \$10,000 for joint returns and \$5,000 for individuals.
- (n) The tax brackets reported are for single individual. For married couples filing jointly, the same rates apply for income under \$4,000 to over \$46,750.
- (o) The tax brackets reported are for single individuals. A separate schedule is provided for married households filing jointly which ranges from 1.4% under \$20,000 to 6.37% for income over \$150,000.
- (p) The tax brackets reported are for single individuals. For married individuals filing jointly, the rate ranges from 1.7% under \$8,000 to 8.2% over \$100,000. Married households filing separately pay the tax imposed on half the income.
- (q) The tax brackets reported are for single individuals. For married taxpayers, the same rates apply to income brackets ranging from \$21,250 to \$100,000. Lower exemption amounts allowed for high income taxpayers.
- (r) Taxpayers have the option of paying 14% of the adjusted federal income tax liability, without a deduction of federal taxes. And additional \$300 personal exemption is allowed for joint returns or unmarried head of households.
- (s) Plus an additional \$20 per exemption tax credit. Rate reported are for tax year 1999, the 2000 rates will not be determined until July, 2000.
- (t) The rate range reported is for single persons not deducting federal income tax. For married persons filing jointly, the same rates apply to income brackets ranging from \$2,000 to \$21,000. Separate schedules, with rates ranging from 0.5% to 10%, apply to taxpayers deducting federal income taxes.
- (u) Limited to \$3,000.
- (v) Tax rate scheduled to decrease to 25.5% of Federal tax liability for tax years 2001.
- (w) One half of the federal income taxes are deductible.
- (x) If Vermont tax liability for any taxable year exceeds the tax liability determinable under federal tax law in effect on December 31, 1998, the taxpayer will be entitled to a credit of 106% of the excess tax.
- (y) The tax brackets reported are for single individuals. For married taxpayers, the same rates apply to income brackets ranging from \$10,390 to \$155,850. Tax rates scheduled to decrease for tax years 2001 and beyond (ranging from 4.6% to 6.75%). Personal exemption amounts scheduled to increase to \$700 for tax year 2001.
- (z) Tax rate decreases are scheduled for tax years 2001 and 2002.

**TABLE 9 - 1999 INDIVIDUAL INCOME TAX RETURNS**  
**DEBT COLLECTION**  
(December 2000)

<b>Agency</b>	<b>Number of Returns</b>	<b>Amount (Rounded)</b>
Aiken Center for Alcohol & Other	172	29,345
Aiken Technical College	89	12,359
Anderson College	127	44,503
Benedict College	521	160,037
Central Carolina Tech College	147	13,389
Charleston Southern University	213	70,477
Chesterfield-Marlboro Technical College	25	2,590
The Citadel	35	9,460
Claflin College	95	22,019
Clemson University	319	66,638
Coker College	24	8,068
College of Charleston	138	37,192
Columbia College	44	13,796
Columbia Junior College	41	11,388
Converse College	15	4,753
Ernest E. Kennedy Center	49	5,117
Erskine College	12	4,429
Forrest Junior College	85	24,277
Florence-Darlington Technical College	176	39,165
Francis Marion University	52	14,783
Greenville Technical College	368	81,308
Horry-Georgetown Technical College	106	16,267
Housing Authority #3	165	24,243
Housing Authority of Aiken	36	6,252
Housing Authority of Anderson	18	4,976
Housing Authority of Charleston	142	27,043
Housing Authority of Cheraw	29	4,212
Housing Authority of Columbia	148	23,647
Housing Authority of Conway	28	5,048
Housing Authority of Florence	93	16,193
Housing Authority of Fort Mill	21	3,451
Housing Authority of Greenville	75	13,348
Housing Authority of Greenwood	18	3,515
Housing Authority of Marlboro	4	791
Housing Authority of McColl	2	112
Housing Authority of Newberry	68	10,086
Housing Authority of N Charleston	13	1,677
Housing Authority of Woodruff	23	3,426
Housing Authority of York	41	5,819

<b>Agency</b>	<b>Number of Returns</b>	<b>Amount (Rounded)</b>
Lancaster County Natural Gas Authority	46	3,859
Lander University	140	37,842
Lexington/Richland Alcohol/Drug Abuse	1512	286,998
Limestone College	20	7,627
Medical University of SC	60	32,606
MUSC Medical Center - Hospital	5,713	1,311,687
MUSC Medical Center - Outpatient	3,768	651,357
Midlands Technical College	89	13,839
Morris College	254	71,633
Municipal Association	10,157	1,480,553
Newberry College	72	30,281
Piedmont Technical College	196	29,667
Presbyterian College	12	3,861
Saluda County Ambulance Service	69	12,438
Santee Cooper Authority	1,178	132,083
Sherman College of Straight Chiropractic	19	8,160
SC Association of Counties	110,112	28,245,847
SC Budget & Control Board - Retirement System	14	6,198
SC Dept of Corrections	38	8,711
SC Dept of Disabilities & Special Needs	5	1,074
SC Dept of Mental Health	44	12,706
SC Dept of Revenue	26,534	6,627,032
SC Dept of Social Services - Child Support	10,914	3,053,202
SC Dept of Social Services - Food Stamps	8,025	1,495,499
SC Educational Assistance Authority	1,451	525,446
SC Employment Security Commission	4,262	907,044
SC Forestry Commission	10	1,216
SC Jobs Economic Development Authority	3	2,668
SC State Ethics Commission	16	3,924
SC State Housing & Dev Authority	43	6,767
SC State University	632	125,192
Southern Wesleyan University	30	8,563
Spartanburg Methodist College	75	23,621
Spartanburg Technical College	73	9,565
Technical College of the Lowcountry	5	747
Tri-County Technical College	85	8,730
Trident Technical College	129	20,385
University of South Carolina-Student Loans	462	126,864
University of South Carolina-Institutional Debts	20	5,164
Voorhees College	188	48,684
Winthrop University	237	55,743
York Technical College	<u>120</u>	<u>16,518</u>
<b>TOTAL</b>	<b>190,609</b>	<b>46,306,794</b>

**TABLE 10 - 1999 INDIVIDUAL INCOME TAX RETURNS  
CONTRIBUTIONS AND CREDITS  
(Through 11/13/00)**

<u>Type</u>	<u>Number of Returns</u>	<u>Amount</u>
<b>Contributions:</b>		
Wildlife Fund	10,231	\$ 95,772.40
Children's Trust Fund	7,913	62,766.78
Eldercare Trust Fund	6,222	42,967.00
Veterans Trust Fund	5,297	34,114.97
Gift of Life Trust Fund	4,233	22,535.84
DARE Fund	4,010	24,128.00
First Steps	4,375	49,816.10
<b>Total Contributions</b>	<b>42,281</b>	<b>\$332,101.09</b>
<b>Credits:</b>		
Nonresident Credit - Taxes Paid Another State	62,602	\$ 82,245,897.91
Child/Dependent Care Credit	104,463	14,368,182.83
Two-Wage Earner Credit	366,612	41,052,715.82
Carryover of Unused Qualified Credits	106	754,297.00
Nursing Home Credit	112	32,046.00
Water Resource Credit	70	115,619.00
Drip-Trickle Irrigation Credit	84	86,454.00
Scenic River Tax Credit	3	8,386.00
Minority Contractor Business Credit	10	20,768.00
Palmetto Seed Capital Credit	1	25.00
Employer Child Care Credit	6	15,755.00
New Jobs Credit	164	2,664,304.00
Base Closure Credit	2	1,043.00
Economic Impact Zone Credit	73	254,949.00
Family Independence Payments Credit	17	57,738.00
Additional Family Independence Payments Credit	7	5,745.00
Motion Picture Project/Production Facility Credit	1	114.00
Qualified Retirement Plan Contribution Credit	40	86,662.00
<b>Total Credits</b>	<b>534,373</b>	<b>\$141,770,701.56</b>



**TABLE 11**

**SUMMARY OF CREDITS FROM CORPORATE RETURNS**  
**January 2000 – June 2000**

	<b>AMOUNT</b>
Drip/Trickle Irrigation System	\$ 103,910.00
Minority Business	\$ 19,884.00
Water Resources	\$ 109,903.00
New Jobs Credit	\$ 3,198,699.00
Scenic Rivers	\$ 886.00
Infrastructure Construction or Improvement	\$ 0.00
Palmetto Seed Capital	\$ 25.00
Corporate Headquarters Income Tax Application	\$ 0.00
Child Care Program	\$ 14,732.00
Base Closure/Federal Facility Employment Reduction Hiring Credit	\$ 20.00
Economic Impact Zone Property Investment Credit	\$ 2,519,238.00
Credit for Hiring Family Independence Payment Recipients	\$ 47,298.00
Additional Family Independence Payments Credit	\$ 4,309.00
Other	\$ 3,799.00
<b>TOTAL</b>	<b>\$ 6,022,703.00</b>

**NOTE: The 2000 Annual Report Table 11 reported only credits for January 2000 – June 2000.**

**TABLE 12**  
**JOB DEVELOPMENT CREDITS**

<b>WITHHOLDING PERIOD ENDING</b>	<b>JOB DEVELOPMENT CREDITS</b>	<b>JOB RETRAINING CREDITS</b>	<b>TOTAL</b>
09-99	\$4,098,734.36	\$1,248,576.51	\$5,347,310.87
12-99	\$4,525,366.22	\$2,107,792.77	\$6,633,158.99
03-00	\$4,941,264.52	\$1,742,011.33	\$6,683,275.85
06-00	\$5,344,304.45	\$1,666,088.49	\$7,010,392.94

Period Ending January 8, 2001.

**TABLE 13 - CORPORATE RETURNS BY  
BUSINESS CLASSIFICATION  
JULY 1999 - JUNE 2000**

<b>Code</b>	<b>Classification</b>	<b>Number of Taxpayers</b>	<b>Amount of Tax</b>
0100	Crop Production	534	1,279,090.02
0270	Animal Specialties	157	719,470.44
0780	Landscape & Horticulture	763	153,377.80
0810	Forestry	199	268,667.02
0910	Fishing, Hatcheries	49	2,752.21
1000	Metal Mining	29	51,350.00
1100	Coal Mining	2	****
1300	Oil and Gas Extraction	4	****
1400	Mining of Non-Metallic Minerals	20	8,451.91
1520	General Building Contractors	5,204	4,267,130.89
1611	Highway & Street Construction	257	1,251,200.62
1620	Heavy Construction, Except Hwy.	382	171,363.34
1711	Plumbing, Heating, A/C	1,150	1,885,667.75
1721	Painting, Papering, Decorating	288	46,406.61
1731	Electrical Work	497	152,680.92
1740	Masonry, Stonework, Plastering	165	105,987.45
1750	Carpentry, Flooring	208	(66,129.23)
1761	Roofing, Sheet Metal Work	203	61,713.06
1771	Concrete Work	177	(42,213.44)
1781	Water Well Drilling	30	14,086.41
1790	Miscellaneous Trade Contractors	1,941	3,092,756.01
2000	Food and Kindred Products	51	13,699.03
2010	Meat Products	95	574,807.65
2020	Dairy Products	56	(958,784.44)
2082	Malt Beverages	3	****
2084	Wines, Brandy, Brandy Spirits	5	****
2085	Distilled Liquor	1	****
2086	Bottled, Canned Soft Drinks	22	1,236,545.85
2100	Tobacco Manufacturers	7	67,782.00
2200	Textile Mill Products	206	687,703.48
2300	Apparel & Other Textile Fabrics	250	1,607,230.41
2400	Lumber & Wood Products	359	1,222,465.97
2500	Furniture & Fixtures	43	68.03
2600	Paper & Allied Products	65	(553,633.25)
2700	Printing & Publishing	512	3,991,493.69
2711	Newspapers - Manufacturing	14	64,255.99
2712	Newspapers - Non-manufacturing	9	44,188.00
2800	Chemicals	194	(1,166,769.17)
2900	Petroleum Products, Incl. Asphalt	31	48,915.78

<b>Code</b>	<b>Classification</b>	<b>Number of Taxpayers</b>	<b>Amount of Tax</b>
3000	Rubber, Misc. Plastic Products	41	30,905,774.00
3100	Leather Products, Shoe Repair		
3200	Stone, Glass & Concrete Products	119	2,747,353.56
3300	Primary Metal Products	112	911,034.78
3400	Fabricated Metal Products	407	1,768,077.26
3500	Machinery, Except Electrical	235	2,320,993.63
3570	Computing and Accounting Mach.	6	(7,593.32)
3600	Electronic & Electrical Machinery	89	(238,995.60)
3630	Household Appliances	3	****
3700	Transportation Equipment	29	269,381.63
3800	Scientific & Medical Instruments	16	(27,138.58)
3900	Misc. Manufacturing Products	1,394	10,824,103.72
4011	Railroads	18	495,718.91
4200	Trucking & Warehousing	1,765	1,779,951.51
4500	Air Transportation	105	35,175.19
4600	Pipelines	6	100.00
4800	Communication Industries	957	15,562,327.98
4813	Telephone/Telegraph Comm.	95	1,124,682.96
4841	Cable Television	26	4,010.16
4900	Electric, Gas & Water Services	138	14,596,993.35
5010	Motor Vehicles/Auto Equipment	533	4,029,199.33
5020	Furniture/Home Furnishings	380	341,721.76
5030	Lumber/Building Materials	95	278,499.19
5040	Sporting/Photographic/Hobby Items	81	46,559.89
5050	Metals & Minerals, Except Oil	22	23,417.45
5060	Electrical Goods	45	223,635.08
5070	Hardware/Plumbing/Heating Equip.	350	679,173.57
5080	Industrial & Farm Machinery	316	931,683.87
5081	Computers and Peripheral Equip.	498	392,957.16
5086	Professional & Medical Equip.	145	259,437.09
5099	Other Durable Goods	496	1,417,174.98
5110	Paper and Paper Products	25	58,886.96
5120	Drug and Sundries	33	96,544.74
5130	Apparel, Piece Goods and Notions	70	61,632.71
5140	Foodstuffs & Related Products	184	358,163.16
5150	Farm Products Raw Materials	524	5,427,484.13
5160	Chemicals & Allied Products	102	601,444.14
5170	Petroleum & Petroleum Products	90	104,548.37
5172	Aviation Fuel		
5180	Beer, Wine & Alcoholic Beverages	30	53,294.01
5191	Farm Supplies	20	5,346.39
5194	Tobacco Products	14	776,433.00
5199	Other Non-Durable Goods	90	147,041.25
5211	Building Material Dealers	385	2,889,391.84
5251	Hardware Stores	106	46,498.16

<b>Code</b>	<b>Classification</b>	<b>Number of Taxpayers</b>	<b>Amount of Tax</b>
5261	Nurseries/Garden Shops	99	18,144.30
5271	Mobile Home Dealers	282	287,505.78
5311	Department Stores	104	1,588,544.69
5331	Variety Stores	161	49,776.63
5398	Flea Markets	14	8,323.71
5399	Misc. Merchandise Stores	364	1,080,685.08
5411	Grocery Stores	499	3,124,778.66
5431	Fruit/Vegetable Markets	17	14,122.24
5460	Bakeries	61	97,503.29
5499	Other Food Stores	334	331,395.91
5511	New/Used Car Dealers	550	649,544.19
5521	Used Car Dealers	154	56,426.00
5531	Auto/Home Supply Stores	723	1,534,903.24
5541	Gasoline Service Stations	245	248,221.34
5571	Motorcycle Dealers	24	51,630.70
5599	Boat/Recreational Dealers	161	155,829.11
5600	Apparel & Accessory Stores	828	1,075,413.77
5700	Furniture & Home Furnishings	572	(648,217.05)
5812	Eating Places	3,326	1,080,996.57
5813	Drinking Places	188	84,793.72
5912	Drug Stores	271	461,836.76
5921	Liquor Stores	226	43,263.00
5931	Used Merchandise Stores	81	19,471.80
5941	Sporting Goods/Bicycle Shps/Firearms	181	50,339.49
5942	Book Stores	204	1,117,347.35
5944	Jewelry Stores	257	359,770.55
5947	Gift, Novelty & Souvenir Stores	180	96,256.36
5961	Mail Order Houses	70	98,498.05
5963	Arts & Crafts (\$20 license fee)	14	****
5965	Nonresident Retailers	1	****
5983	Fuel Oil Dealers	119	299,102.46
5984	LP Gas Dealers	35	22,021.01
5992	Florists	308	144,750.48
5993	Cigar Stores & Stands	11	24,463.00
5994	News Dealers & Newsstands	6	20,866.00
5999	Other Misc. Retail Operations	4,303	6,951,691.58
6000	Banking	629	13,269,128.56
6120	Savings and Loan Associations	22	(16,459.81)
6142	Federal Credit Unions	7	148.00
6143	State Credit Unions	2	****
6146	Installment Finance Companies	716	960,371.71
6300	Insurance Carriers	2,539	613,433.70
6500	Real Estate	8,551	13,724,904.02
6664	Misc. Non-Profit Organization	76	21,456.00
6799	Misc. Investors	1,293	334,081.37

<b>Code</b>	<b>Classification</b>	<b>Number of Taxpayers</b>	<b>Amount of Tax</b>
7011	Hotels, Motels, Tourist Courts	791	997,199.42
7021	Rooming & Boarding Houses	29	2,388.17
7030	Campsite & Trailer Parks	36	4,986.00
7210	Laundry & Garment Services	276	142,518.03
7215	Coin-Operated Laundry	20	7.00
7221	Photographic Studios	155	118,252.73
7231	Beauty Shops	364	96,842.61
7241	Barber Shops	10	165.00
7261	Funeral Services	222	370,021.87
7291	Tax Return Preparation	20	1,144.00
7299	Misc. Personal Services	477	74,035.43
7310	Advertising	488	393,121.72
7312	Outdoor Advertising	2	****
7332	Blueprinting & Photocopying	37	7,414.63
7370	Computer/Data Processing Services	465	656,375.28
7372	Computer Software	317	478,997.55
7394	Rental/Lease of Tangible Property	1,136	656,604.11
7399	Other Business Services	23,508	40,176,570.96
7500	Auto Repair Services & Garages	1,129	869,764.47
7512	Automobile Rental	102	334,303.26
7600	Other Repair Services	562	449,051.00
7800	Fair Retailers & Vendors		
7832	Motion Picture Theaters	366	216,208.89
7833	Drive-In Movie Theaters		
7911	Dance Halls, Studios & Schools	26	****
7929	Entertainers and Groups	86	4,419.32
7932	Billiard & Pool Establishments	11	(20,148.15)
7933	Bowling Alleys	13	1,231.83
7941	Sports Clubs/Promoters	51	2,291.00
7948	Race Tracks/Operations	32	826.00
7992	Public Golf Courses	95	41,969.76
7993	Coin-Operated Amusement Devices	127	93,917.81
7996	Amusement Parks	11	100.00
7997	Membership Recreation Clubs	744	(853,000.02)
7999	Other Amusement and Recreations	253	(1,081.25)
8000	Medical and Health Services	3,092	6,073,581.85
8111	Legal Services	872	114,027.21
8200	Educational Services	264	163,047.45
8300	Family Services, Day Care	462	(105,129.66)
8611	Business Associations	1,260	295,072.26
8621	Professional Associations	325	66,169.43
8631	Labor Union		
8641	Civic, Social, Fraternal Organ.	531	54,586.08
8651	Political Organizations	12	2,465.00
8661	Religious Organizations	32	2,687.17

<b>Code</b>	<b>Classification</b>	<b>Number of Taxpayers</b>	<b>Amount of Tax</b>
8699	Charitable Organizations	243	9,481.77
8911	Architectural/Engineering Services	1,381	433,688.88
8922	Non-Commercial Organization	195	28,546.23
8931	Accounting, Auditing, Bookkeeping	521	32,103.16
8999	Misc. Services, Includes Vets.	519	49,304.67
9999	All Others	5,294	5,838,435.33
<b>GRAND TOTAL</b>		<b>100,149</b>	<b>199,947,069.41</b>

\*\*\* For classifications with fewer than five businesses reporting, this symbol is used in place of an amount in order to protect the confidentiality of the businesses. The amounts are included in the total, however.

**TABLE 14 - ANALYSIS OF CORPORATE INCOME TAX RETURNS  
BY TAX LIABILITY 1999-2000  
(Report Date 7/25/00)**

<b>Tax Liability</b>	<b>Number of Returns</b>	<b>Percent of Total</b>	<b>Amount of Tax</b>	<b>Percent of Total</b>
\$0.00	80,936	81.34%	\$ .00	0.00%
Under \$49	2,978	2.99%	52,697.00	0.02%
\$50 - \$99	1,195	1.20%	87,336.81	0.03%
\$100 - \$199	1,551	1.56%	227,440.29	0.09%
\$200 - \$299	1,009	1.01%	249,220.12	0.09%
\$300 - \$399	793	0.80%	275,793.08	0.11%
\$400 - \$499	647	0.65%	290,711.10	0.11%
\$500 - \$999	2,226	2.24%	1,610,224.16	0.62%
\$1000 - \$1499	1,392	1.40%	1,710,714.82	0.65%
\$1500 - \$1999	942	0.95%	1,633,067.69	0.63%
\$2000 - \$2499	727	0.73%	1,628,180.21	0.62%
\$2500 - \$2999	552	0.56%	1,508,503.26	0.58%
\$3000 - \$3499	437	0.44%	1,422,548.33	0.54%
\$3500 - \$3999	364	0.37%	1,365,012.10	0.52%
\$4000 - \$4499	311	0.31%	1,323,741.19	0.51%
\$4500 - \$4999	274	0.28%	1,298,762.75	0.50%
\$5000 - \$9999	1,207	1.21%	8,431,362.54	3.23%
\$10,000-\$14,999	440	0.44%	5,414,155.69	2.07%
\$15,000-\$19,999	283	0.28%	4,910,023.95	1.88%
\$20,000-\$24,999	192	0.19%	4,291,611.15	1.64%
\$25,000-\$49,999	419	0.42%	14,581,816.67	5.58%
\$50,000 and up	629	0.63%	209,014,324.62	79.98%
<b>TOTAL</b>	<b>99,504</b>	<b>100.00%</b>	<b>261,327,247.53</b>	<b>100.00%</b>



TABLE 15 ABL TOTALS BY COUNTY AND LICENSE TYPE JULY 1999 - JUNE 2000

School District	120 Day Non Profit Private Club Mini	120 Day Whl. Beer/ Wine Dist.	120 Day Retail Store Liquor	120 Day Bott Mini Bottle	120 Day On Premise/ Beer Wine	120 Day Week Off Premise/ Beer Wine	120 Day 7 On Premise/ Beer Wine	7 Day Week Off Premise/ Beer Wine	Alcoholic Cooking Liquors	Brew Pub Beer Wine	Business Mini Bottle	Off Premise Beer Wine	On Premise Beer Wine	Perm. Mini Bottle Private Club	Permit to Operate Brewery/ Winery	Retail Liquor Store	Whal. Beer/ Wine Dist.	Whl. Liquor	Beer Wine Producer	Liquor Producer Rep.	Liquor Producer (Outside SC)	Local Option 24 HR Sunday Sales	1 Day Special Event Bottle	1 Day Special Event Liquors	1 Day Special Event Beer/ Wine	Total County
Abbeville					1		3	25	17	2						4										53
Aiken			1	1	1	3			8	1	44	139	158	17	4	30	2							1	2	412
Allendale									1		3	17	25	1		6										53
Anderson	2			2	3	10			2		50	185	143	31	1	28	3			1				1	1	463
Bamberg						1					1	20	27	2		7										58
Barnwell					2	1					3	26	32			8							1			73
Beaufort			1	2	1	4	47	20			75	65	181	7		32	2		1				383	1	5	827
Berkeley	1				2	3					10	96	123	22		23	1									281
Calhoun											1	13	28	5		4							1			52
Charleston	1		1	10	8		10	242	64	4	337	68	726	77		56	8			3			1,987	2	5	3,609
Cherokee					1	8					3	72	34	1		4									1	124
Chester					2	1					1	41	47	3	1	8										104
Chesterfield				1	1	2					11	62	63	2		10								1	1	153
Clarendon				1	3	1					5	42	84	7		20							1			164
Colleton					1	1		2	4		14	50	81	14		13							20	2	202	223
Darlington					3	7					10	76	101	8		18										140
Dillon				1		1			1	7	46	72	6		6											261
Dorchester					2	7			4		30	72	110	18		18										62
Edgefield					1	1			1		5	23	26	2		4										107
Fairfield			1		1	2					2	30	63	1		5	1	1								406
Florence					4	3					20	169	167	5		32	3						1	1	1	693
Georgetown				2	2				11		67	75	167	16		21			1				331			1,531
Greenville	2			2	2	32			31	1	211	339	480	75	1	55	9			1			280	1	4	226
Greenwood	2				2				6		26	71	91	15		12										87
Hampton					1	1		6			6	24	37	2		9										1,835
Horry	2			12	7	5			34	1	153	304	383	12	1	68	6	1	1	1			842	1	1	113
Jasper					1	4	2				9	42	48			6	1									191
Kershaw					1				1		25	54	84	9		15								2		202
Lancaster					1	5					12	87	75	11		11										156
Laurens			2		4	6					7	69	42	13	1	12										89
Lee					2							19	48	5		14							1			714
Lexington	1		3	6	9	13			10		93	169	245	24		34	2	1		6			98			50
Marion					1	1			1		1	8	27	4		6								1		134
Marlboro			1	1	1	5					8	48	56	4		10										125
McCormick					3	1					2	37	66	10		6										107
Newberry					2	7					6	36	41	5		9				1						182
Oconee			1		2	7					19	66	62	15	1	9							1			486
Orangeburg	1			1	2	3			4		32	113	172	22		36	4						94		2	251
Pickens			1	2	2	14			1		30	82	88	13		11	1	1					1	2	2	1,448
Richland	3		1	8	4	9			30	4	189	235	465	43		66	5	2	2	10			367	1	4	44
Saluda					3	1			1		2	13	19	2		3										706
Spartanburg	1		1	3	11	33			15	2	88	244	223	40		36	4							2	3	336
Sumter	1	2			1	2			1		22	97	150	28		29	3									72
Union					2						4	30	20	4		12										181
Williamsburg					2	1					5	40	107	6		18	1						1			566
York			2	1	3	16			6		72	169	220	39	1	26	2		1	465	14		6	1	1	558
Out of State															2											
TOTALS																										18,910

**TABLE 16 - REGULATION OF  
ALCOHOL BEVERAGE LICENSING,  
VIDEO POKER AND BINGO  
1999-2000**

<b>Type of License</b>	<b>Revocations</b>	<b>Suspensions</b>
Alcohol Beverage Licenses	13	27
Video Poker Licenses	500	0
Bingo Licenses	0	0

<b>Court Cases</b>	<b>Cases Resolved Without a Hearing</b>	<b>Cases Closed</b>	<b>Cases pending on June 30, 2000</b>
Alcoholic Beverage	109	234	117
Video Poker	34	147	213
Bingo	10	22	17

**TABLE 17 - REVENUE LITIGATION 1999-2000**

<b>Type of Case</b>	<b>Number of Cases</b>
Appeals	82
Pending Administrative Law Judge Hearings	14
Pending Court Cases	120
Mortgage Foreclosures	1,060
Open Bankruptcy Claims	5,076

**TABLE 18**  
**TOBACCO TAX DATA REPORT**  
**JULY 1999 - JUNE 2000**

---

<b><u>MONTH</u></b>	<b><u>CIGARETTES</u></b>	<b><u>OTHER TOBACCO PRODUCTS</u></b>	<b><u>TOTAL</u></b>
July 1999	\$ 2,333,788	\$ 323,718	\$ 2,657,506
August 1999	\$ 2,644,158	\$ 324,407	\$ 2,968,565
September 1999	\$ 2,342,022	\$ 258,406	\$ 2,600,429
October 1999	\$ 2,223,941	\$ 285,466	\$ 2,509,407
November 1999	\$ 2,108,927	\$ 315,068	\$ 2,423,995
December 1999	\$ 2,096,102	\$ 322,814	\$ 2,418,916
January 2000	\$ 2,053,640	\$ 282,541	\$ 2,336,181
February 2000	\$ 2,287,942	\$ 122,859	\$ 2,410,801
March 2000	\$ 1,977,954	\$ 255,285	\$ 2,233,239
April 2000	\$ 2,110,233	\$ 318,401	\$ 2,428,634
May 2000	\$ 1,991,759	\$ 389,414	\$ 2,381,173
June 2000	<u>\$ 2,570,430</u>	<u>\$ 448,168</u>	<u>\$ 3,018,598</u>
<b>TOTAL</b>	\$26,740,896	\$3,646,547	\$30,387,444

**TABLE 19 - ADMISSIONS TAX COLLECTIONS  
BY COUNTY 1999-2000**

<b>COUNTY</b>	<b>TAX COLLECTED</b>	<b>COUNTY</b>	<b>TAX COLLECTED</b>
Abbeville	***	Horry	8,831,049.83
Aiken	\$489,581.15	Jasper	79,124.14
Allendale	***	Kershaw	49,754.34
Anderson	310,592.20	Lancaster	41,542.25
Bamberg	***	Laurens	41,850.08
Barnwell	***	Lee	***
Beaufort	3,409,455.48	Lexington	353,651.86
Berkeley	54,894.20	McCormick	***
Calhoun	***	Marion	22,917.51
Charleston	2,896,805.68	Marlboro	***
Cherokee	56,438.74	Newberry	23,206.09
Chester	15,805.60	Oconee	131,395.43
Chesterfield	***	Orangeburg	149,876.64
Clarendon	37,458.38	Pickens	810,154.97
Colleton	45,156.64	Richland	2,206,945.26
Darlington	550,073.39	Saluda	***
Dillon	19,048.87	Spartanburg	551,316.16
Dorchester	234,748.72	Sumter	149,457.57
Edgefield	***	Union	30,805.59
Fairfield	2,144.50	Williamsburg	14,199.13
Florence	341,982.97	York	1,118,879.63
Georgetown	1,032,789.38	Unknown County	195,228.34
Greenville	2,281,167.69		
Greenwood	141,111.71		
Hampton	***	<b>TOTAL</b>	<b>\$26,990,726.98</b>

**TABLE 20 - ACCOMMODATIONS TAX COLLECTIONS  
BY COUNTY FOR 1999-2000**

<b>County</b>	<b>Tax Collected</b>	<b>County</b>	<b>Tax Collected</b>
Abbeville	\$11,061.94	Hampton	22,435.67
Aiken	195,292.54	Horry	11,194,880.67
Allendale	6,632.78	Jasper	235,472.67
Anderson	258,767.08	Kershaw	91,952.17
Bamberg	11,777.87	Lancaster	44,060.71
Barnwell	15,108.90	Laurens	68,785.26
Beaufort	4,234,077.41	Lee	14,784.89
Berkeley	216,287.71	Lexington	616,229.03
Calhoun	***	McCormick	43,502.69
Charleston	5,985,087.27	Marion	24,751.93
Cherokee	92,430.89	Marlboro	26,167.43
Chester	69,994.86	Newberry	55,799.55
Chesterfield	43,709.06	Oconee	89,435.33
Clarendon	110,801.69	Orangeburg	390,684.46
Colleton	340,697.66	Pickens	233,890.84
Darlington	68,722.56	Richland	1,510,781.07
Dillon	124,164.87	Saluda	***
Dorchester	129,584.44	Spartanburg	533,072.86
Edgefield	15,803.73	Sumter	204,307.70
Fairfield	24,613.16	Union	24,420.35
Florence	658,250.43	Williamsburg	***
Georgetown	1,021,640.56	York	461,466.63
Greenville	1,689,313.97	Unknown	-5,272.08
Greenwood	102,682.36	<b>STATE TOTAL</b>	<b>\$31,330,323.06</b>

\*\*\* Indicates too few businesses reporting accommodations tax to reveal the collections so as to protect the confidentiality of those businesses. The total for these counties is reflected in the state total.

**TABLE 21 - ACCOMMODATIONS TAX COLLECTIONS  
BY MONTH 1999-2000**

<u>Month</u>	<u>Amount Collected</u>
July 1999	\$4,069,675.59
August 1999	4,774,738.65
September 1999	3,695,821.41
October 1999	2,502,769.37
November 1999	2,062,334.86
December 1999	1,852,535.18
January 2000	808,958.56
February 2000	814,379.47
March 2000	1,490,233.94
April 2000	1,909,067.03
May 2000	3,614,752.85
June 2000	3,735,056.15
<b>TOTAL</b>	<b>\$31,330,323.06</b>

Note: Total includes "unknown" funds.

**TABLE 22- FY1999-2000 GROSS AND NET TAXABLE SALES BY COUNTY**

<b>County</b>	<b>Businesses Reporting</b>	<b>Gross Sales</b>	<b>Net Taxable Sales</b>
Abbeville	533	\$176,302,666.77	\$79,268,451.46
Aiken	3,505	1,848,608,978.89	965,985,957.91
Allendale	236	156,273,074.41	26,629,334.45
Anderson	4,294	3,214,018,107.12	1,549,188,972.15
Bamberg	394	149,675,650.50	64,134,678.32
Barnwell	590	239,846,002.01	128,251,004.73
Beaufort	4,040	2,815,877,385.46	1,966,523,372.97
Berkeley	2,581	2,466,855,390.17	899,982,570.14
Calhoun	302	113,978,331.71	36,052,886.00
Charleston	9,591	9,057,236,072.71	4,921,146,261.24
Cherokee	1,747	687,689,768.50	390,421,735.26
Chester	769	454,915,139.65	161,277,854.25
Chesterfield	1,095	642,576,741.93	212,478,302.56
Clarendon	779	315,930,197.37	151,158,193.96
Colleton	984	595,103,641.90	254,374,731.21
Darlington	1,622	1,021,455,300.71	351,657,024.28
Dillon	973	497,240,891.78	178,992,587.44
Dorchester	1,944	1,078,926,669.59	556,190,085.90
Edgefield	522	196,387,994.53	62,854,689.39
Fairfield	531	206,332,844.43	93,462,430.49
Florence	3,799	3,666,291,924.01	1,659,360,779.10
Georgetown	1,698	964,359,347.47	558,559,597.09
Greenville	10,929	10,532,104,909.36	5,197,058,091.75
Greenwood	1,690	1,239,129,994.55	681,938,667.74
Hampton	509	217,553,807.34	99,088,969.97
Horry	9,212	5,980,317,875.89	4,179,477,909.12
Jasper	569	336,009,940.20	148,254,199.91
Kershaw	1,369	772,068,409.88	334,857,596.10
Lancaster	1,512	773,585,510.34	423,025,283.55
Laurens	1,369	642,924,155.74	320,102,695.32
Lee	424	143,865,073.71	54,926,822.90
Lexington	6,243	5,194,086,181.63	2,547,636,273.16
McCormick	241	43,116,363.35	27,424,367.27
Marion	854	378,406,445.69	192,612,890.04
Marlboro	854	342,424,433.98	110,899,565.93
Newberry	889	549,487,368.62	221,097,518.03
Oconee	1,849	914,212,027.50	473,582,056.19
Orangeburg	2,535	1,502,880,109.01	683,420,480.40
Pickens	2,235	1,417,869,399.20	744,117,268.64
Richland	8,153	8,136,249,444.94	4,863,584,566.02
Saluda	387	118,010,623.95	52,261,874.31
Spartanburg	7,053	5,226,361,990.82	2,596,196,517.17
Sumter	2,235	1,565,961,405.26	794,466,355.13
Union	646	297,746,721.38	153,677,597.41
Williamsburg	820	412,598,572.14	180,187,130.27
York	4,316	3,120,108,369.20	1,401,100,496.31
<b>County Total</b>	<b>109,422</b>	<b>\$80,422,961,255.30</b>	<b>\$41,748,946,692.94</b>
<b>Unallocated</b>	<b>11,151</b>	<b>14,012,544,168.60</b>	<b>3,450,304,172.61</b>
<b>State Total</b>	<b>120,573</b>	<b>\$94,435,505,423.90</b>	<b>\$45,199,250,865.55</b>

**TABLE 23 - GROSS RECEIPTS BY CITY AND COUNTY  
FISCAL YEAR 1999-2000**

<u>City and County</u>	<u>Gross Sales</u>	<u>City and County</u>	<u>Gross Sales</u>
Abbeville	\$78,686,733.84	West Pelzer	4,397,096.15
Calhoun Falls	6,241,281.79	Williamston	31,445,262.01
Donalds	9,055,673.59	Unincorporated Areas	1,916,953,731.91
Due West	6,035,528.69	<b>Anderson County</b>	<b>3,214,018,107.12</b>
Honea Path*	***		
Lowndesville	***	Bamberg	31,346,093.47
Ware Shoals*	***	Denmark	34,685,418.62
Unincorporated Areas	67,255,451.68	Ehrhardt	8,297,797.80
<b>Abbeville County</b>	<b>176,302,666.77</b>	Govan	***
		Olar	767,794.10
Aiken	455,456,245.39	Unincorporated Areas	74,578,546.51
Burnettown	***	<b>Bamberg County</b>	<b>149,675,650.50</b>
Jackson	5,426,466.24		
Monetta*	712,253.00	Barnwell	158,824,738.78
New Ellenton	11,521,020.99	Blackville	9,436,437.92
North Augusta*	277,701,364.31	Elko	516,256.86
Perry	***	Hilda	1,022,354.00
Salley	724,936.74	Kline	***
Wagener	15,312,586.92	Snelling	***
Windsor	***	Williston	58,050,527.07
Unincorporated Areas	1,081,345,863.88	Unincorporated Areas	11,794,073.03
<b>Aiken County</b>	<b>1,848,608,978.89</b>	<b>Barnwell County</b>	<b>239,846,002.01</b>
Allendale	116,019,114.18	Beaufort	443,688,956.96
Fairfax	10,223,061.78	Bluffton	25,103,544.89
Sycamore	***	Hilton Head Island	1,316,762,618.94
Ulmers	***	Port Royal	63,738,246.04
Unincorporated Areas	29,426,701.59	Yemassee*	162,907.86
<b>Allendale County</b>	<b>156,273,074.41</b>	Unincorporated Areas	966,421,110.77
		<b>Beaufort County</b>	<b>2,815,877,385.46</b>
Anderson	1,051,244,351.54		
Belton	85,847,768.97	Bonneau	4,659,360.83
Clemson*	***	Charleston*	***
Honea Path*	65,929,678.99	Goose Creek	166,831,285.96
Iva	7,672,116.73	Hanahan	97,560,422.56
Pelzer	24,166,092.41	Jamestown	4,084,238.42
Pendleton	25,767,164.09	Moncks Corner	1,118,613,609.10
Starr	***	St. Stephens	23,344,460.85



<u>City and County</u>	<u>Gross Sales</u>
Summerville*	130,583,875.06
Unincorporated Areas	920,788,251.39
<b>Berkeley County</b>	<b>2,466,855,390.17</b>
Cameron	16,175,253.63
St. Matthews	40,068,038.35
Unincorporated Areas	57,735,039.73
<b>Calhoun County</b>	<b>113,978,331.71</b>
Awendaw	632,322.52
Charleston*	2,767,260,250.15
Folly Beach	22,060,537.70
Hollywood	59,242,488.09
Isle of Palms	77,265,849.13
James Island	***
Kiawah Island	69,276,144.95
Lincolnton	***
McClellanville	12,452,266.03
Meggett	825,426.15
Mt. Pleasant	758,360,104.06
North Charleston*	4,091,344,429.63
Ravenel	42,084,407.96
Seabrook Island	25,229,305.88
Sullivan's Island	5,929,455.59
Summerville*	5,098,443.94
Unincorporated Areas	1,119,245,831.98
<b>Charleston County</b>	<b>9,057,236,072.71</b>
Blacksburg	51,241,499.15
Gaffney	288,898,405.48
Unincorporated Areas	347,549,863.87
<b>Cherokee County</b>	<b>687,689,768.50</b>
Chester	97,214,863.99
Fort Lawn	3,082,643.59
Great Falls	29,764,897.41
Lowrys	***
Richburg	***
Unincorporated Areas	322,221,293.46
<b>Chester County</b>	<b>454,915,139.65</b>
Cheraw	373,012,793.09

<u>City and County</u>	<u>Gross Sales</u>
Chesterfield	36,416,951.55
Jefferson	7,667,797.89
McBee	6,941,830.31
Mt. Croghan	648,743.13
Pageland	84,064,013.69
Patrick	3,526,538.90
Ruby	1,238,685.87
Unincorporated Areas	129,059,387.50
<b>Chesterfield County</b>	<b>642,576,741.93</b>
Manning	177,302,087.93
Paxville	841,466.19
Summerton	19,075,410.35
Turbeville	11,256,955.38
Unincorporated Areas	107,454,277.52
<b>Clarendon County</b>	<b>315,930,197.37</b>
Cottageville	6,323,620.17
Edisto Beach	16,675,234.69
Lodge	***
Smoaks	659,310.74
Walterboro	320,093,275.77
Williams	***
Unincorporated Areas	250,057,156.90
<b>Colleton County</b>	<b>595,103,641.90</b>
Darlington	216,639,403.27
Hartsville	288,869,438.12
Lamar	9,891,714.20
Society Hill	7,085,762.28
Unincorporated Areas	498,968,982.84
<b>Darlington County</b>	<b>1,021,455,300.71</b>
Dillon	173,477,119.31
Lake View	16,762,240.47
Latta	35,957,151.92
Unincorporated Areas	271,044,380.08
<b>Dillon County</b>	<b>497,240,891.78</b>
Harleyville	4,809,964.26
North Charleston*	51,593,044.70
Reevesville	1,917,493.16

<u>City and County</u>	<u>Gross Sales</u>
Ridgeville	2,351,275.16
St. George	46,617,146.96
Summerville*	407,342,837.52
Unincorporated Areas	564,294,907.83
<b>Dorchester County</b>	<b>1,078,926,669.59</b>
Edgefield	69,627,671.68
Johnston	43,302,069.38
North Augusta*	219,123.57
Trenton	92,165.51
Unincorporated Areas	83,146,964.39
<b>Edgefield County</b>	<b>196,387,994.53</b>
Ridgeway	2,833,879.71
Winnsboro	75,311,639.03
Unincorporated Areas	128,187,325.69
<b>Fairfield County</b>	<b>206,332,844.43</b>
Coward	7,702,205.82
Florence	1,765,311,530.38
Johnsonville	17,659,205.03
Lake City	192,063,012.21
Olanta	12,012,502.81
Pamplico	31,268,827.59
Quinby	7,792,477.21
Scranton	4,062,176.59
Timmons ville	29,765,906.39
Unincorporated Area	1,598,654,075.98
<b>Florence County</b>	<b>3,666,291,924.01</b>
Andrews*	59,008,961.62
Georgetown	370,444,007.44
Pawleys Island	3,074,178.99
Unincorporated Areas	531,832,199.42
<b>Georgetown County</b>	<b>964,359,347.47</b>
Fountain Inn*	80,442,380.87
Greenville	3,239,844,032.13
Greer*	341,293,406.20
Mauldin	174,123,350.40
Simpsonville	300,943,843.06
Travelers Rest	74,819,317.18
Woodside	***

<u>City and County</u>	<u>Gross Sales</u>
Unincorporated Areas	6,320,638,579.52
<b>Greenville County</b>	<b>10,532,104,909.36</b>
Greenwood	481,701,681.38
Hodges	1,896,955.96
Ninety Six	7,729,685.63
Troy	***
Ware Shoals*	34,751,036.33
Unincorporated Areas	713,050,635.25
<b>Greenwood County</b>	<b>1,239,129,994.55</b>
Brunson	2,289,239.27
Estill	36,106,648.43
Furman	***
Gifford	***
Hampton	98,721,603.22
Luray	91,289.38
Scotia	***
Varnville	10,663,883.65
Yemassee*	13,251,878.81
Unincorporated Areas	55,173,991.01
<b>Hampton County</b>	<b>217,553,807.34</b>
Atlantic Beach	5,792,657.14
Aynor	17,544,920.24
Briarcliffe Acres	***
Conway	409,005,951.65
Loris	89,622,784.80
Myrtle Beach	1,653,150,738.47
North Myrtle Beach	529,380,651.03
Surfside Beach	207,553,540.77
Unincorporated Areas	3,068,265,206.79
<b>Horry County</b>	<b>5,980,317,875.89</b>
Hardeeville	38,208,374.46
Ridgeland	129,884,858.86
Unincorporated Areas	167,916,706.88
<b>Jasper County</b>	<b>336,009,940.20</b>
Bethune	5,837,056.21
Camden	250,039,707.42
Elgin	20,808,037.64
Unincorporated Areas	495,383,608.61

<u>City and County</u>	<u>Gross Sales</u>
<b>Kershaw County</b>	<b>772,068,409.88</b>
Heath Springs	3,630,959.04
Kershaw	32,625,024.75
Lancaster	353,928,129.84
Unincorporated Areas	383,401,396.71
<b>Lancaster County</b>	<b>773,585,510.34</b>
Clinton	126,382,882.92
Cross Hill	918,365.77
Fountain Inn*	2,734,387.27
Gray Court	4,404,696.54
Laurens	166,796,219.08
Ware Shoals*	***
Waterloo	820,236.54
Unincorporated Areas	340,867,367.62
<b>Laurens County</b>	<b>642,924,155.74</b>
Bishopville	59,447,042.80
Lynchburg	4,211,888.74
Unincorporated Areas	80,206,142.17
<b>Lee County</b>	<b>143,865,073.71</b>
Batesburg*	113,688,485.60
Cayce	411,538,005.89
Chapin	228,229,183.46
Columbia*	286,204,910.69
Gaston	30,050,668.47
Gilbert	7,112,511.03
Irmo*	27,506,203.05
Leesville	***
Lexington	458,368,444.53
Pelion	13,376,948.73
Pine Ridge	2,483,896.90
South Congaree	23,048,919.82
Springdale	42,243,267.13
Summit	***
Swansea	9,136,180.01
West Columbia	478,263,717.08
Unincorporated Areas	3,062,834,839.24
<b>Lexington County</b>	<b>5,194,086,181.63</b>

<u>City and County</u>	<u>Gross</u>
McCormick	24,860,138.69
Parksville	***
Plum Branch	534,255.81
Unincorporated Areas	17,721,885.85
<b>McCormick County</b>	<b>43,116,363.35</b>
Marion	111,672,453.70
Mullins	96,701,702.62
Nichols	12,184,142.43
Sellers	299,172.07
Unincorporated Areas	157,548,974.87
<b>Marion County</b>	<b>378,406,445.69</b>
Bennettsville	113,689,894.10
Blenheim	***
Clio	2,233,485.52
McColl	8,563,134.05
Tatum	***
Unincorporated Areas	171,893,817.19
<b>Marlboro County</b>	<b>342,424,433.98</b>
Chappells	***
Little Mountain	2,112,295.47
Newberry	241,383,812.56
Peak	***
Pomaria	1,234,159.09
Prosperity	13,924,329.66
Silverstreet	***
Whitmire	5,921,868.83
Unincorporated Areas	283,816,835.32
<b>Newberry County</b>	<b>549,487,368.62</b>
Salem	696,336.64
Seneca	274,401,508.94
Walhalla	24,486,328.31
West Union	86,614,912.54
Westminster	46,570,456.80
Unincorporated Areas	481,442,484.27
<b>Oconee County</b>	<b>914,212,027.50</b>

<u>City and County</u>	<u>Gross Sales</u>
Bowman	6,411,651.84
Branchville	5,467,946.56
Cope	***
Cordova	***
Elloree	11,917,563.04
Eutawville	5,469,176.12
Holly Hill	33,303,832.61
Livingston	***
Neeses	9,667,933.56
North	17,406,900.00
Norway	10,116,668.59
Orangeburg	425,692,681.25
Rowesville	1,060,582.95
Santee	45,906,130.86
Springfield	1,783,270.32
Vance	641,192.01
Woodford	***
Unincorporated Areas	922,702,219.82
<b>Orangeburg County</b>	<b>1,502,880,109.01</b>
Central	7,314,204.90
Clemson*	141,582,762.40
Easley	623,429,486.46
Liberty	20,649,847.11
Norris	1,673,093.11
Pickens	155,594,912.60
Six Mile	6,812,174.55
Unincorporated Areas	460,812,918.07
<b>Pickens County</b>	<b>1,417,869,399.20</b>
Arcadia Lakes	***
Blythewood	26,481,158.07
Columbia*	3,305,580,628.84
Eastover	2,531,349.11
Forest Acres	180,878,246.19
Irmo*	36,395,063.16
Unincorporated Areas	4,584,375,769.57
<b>Richland County</b>	<b>8,136,249,444.94</b>
Batesburg*	***
Monetta*	***

<u>City and County</u>	<u>Gross Sales</u>
Ridge Spring	10,277,103.80
Saluda	50,232,682.19
Ward	***
Unincorporated Areas	56,429,480.96
<b>Saluda County</b>	<b>118,010,623.95</b>
Campobello	15,130,262.00
Central Pacolet	***
Chesnee	36,679,471.20
Cowpens	11,636,765.50
Duncan	43,638,018.09
Greer*	101,031,092.19
Inman	25,171,034.95
Landrum	22,177,643.55
Lyman	33,434,774.93
Pacolet	11,104,270.67
Pacolet Mills	***
Spartanburg	1,715,945,847.00
Wellford	14,407,419.88
Woodruff	56,042,337.23
Unincorporated Areas	3,139,958,392.18
<b>Spartanburg County</b>	<b>5,226,361,990.82</b>
Mayesville	1,602,864.04
Pinewood	2,800,361.95
Sumter	1,027,333,180.30
Unincorporated Areas	534,224,998.97
<b>Sumter County</b>	<b>1,565,961,405.26</b>
Carlisle	928,717.85
Jonesville	4,682,655.00
Lockhart	***
Union	150,583,707.57
Unincorporated Areas	141,551,640.96
<b>Union County</b>	<b>297,746,721.38</b>

<u>City and County</u>	<u>Gross Sales</u>
------------------------	--------------------

Andrews*	***
Greeleyville	13,825,026.44
Hemingway	53,286,679.51
Kingstree	145,967,536.50
Lane	1,343,041.36
Stuckey	***
Unincorporated Areas	193,496,974.69
<b>Williamsburg County</b>	<b>412,598,572.14</b>
Clover	82,122,370.32
Fort Mill	57,008,779.37
Hickory Grove	***
McConnells	***
Rock Hill	869,220,778.66
Sharon	3,473,484.00
Smyrna	***
Tega Cay	3,437,399.49
York	225,661,053.14
Unincorporated Areas	1,877,620,592.62
<b>York County</b>	<b>3,120,108,369.20</b>
<b>Municipal Total</b>	<b>41,633,610,378.21</b>
<b>County Total</b>	<b>80,422,961,255.30</b>
<b>Unallocated Total</b>	<b>14,012,544,168.60</b>
<b>STATE TOTAL</b>	<b>\$94,435,505,423.90</b>

\* Cities are located in more than one county.

\*\*\* These cities do not have enough businesses to allow disclosure of the gross receipts. To do so would violate the confidentiality of the businesses. The state total includes the amount of gross receipts for these cities.

**TABLE 24- GROSS AND NET TAXABLE SALES  
BY STANDARD INDUSTRIAL CODE  
JULY 1999 - JUNE 2000**

Code	Classification	Number of Businesses	Gross Sales Amount	Net Taxable Sales Amount
0100	Crop Production	52	\$ 53,663,738.51	\$15,178,473.24
0270	Animal Specialties	12	15,576,504.04	552,215.82
0780	Landscape & Horticulture	132	18,030,166.89	8,125,451.13
0810	Forestry	3	***	***
0910	Fishing, Hatcheries	3	***	***
1100	Coal Mining	1	***	***
1400	Mining of Non-Metallic Minerals	13	10,896,758.45	6,037,818.51
1520	General Building Contractors	74	68,201,941.05	24,632,538.04
1611	Highway & Street Construction	13	47,259,660.17	11,661,261.31
1620	Heavy Construction, Except Hwy.	9	4,295,132.26	1,171,274.78
1711	Plumbing, Heating, A/C	173	183,014,733.71	77,328,980.70
1721	Painting, Papering, Decorating	15	1,945,729.22	1,852,344.34
1731	Electrical Work	36	16,423,855.25	2,285,435.69
1740	Masonry, Stonework, Plastering	12	10,672,741.79	4,667,798.87
1750	Carpentry, Flooring	44	16,427,115.08	10,837,122.37
1761	Roofing, Sheet Metal Work	13	12,940,549.68	2,705,113.72
1771	Concrete Work	37	78,337,277.54	69,125,478.83
1781	Water Well Drilling	1	***	***
1790	Miscellaneous Trade Contractors	96	50,322,018.97	18,909,869.95
2000	Food and Kindred Products	9	4,922,298.55	2,037,865.14
2010	Meat Products	54	200,979,172.36	9,270,835.53
2020	Dairy Products	9	56,851,677.63	1,703,443.12
2084	Wines, Brandy, Brandy Spirits	9	5,769,276.66	5,724,667.00
2086	Bottled, Canned Soft Drinks	29	220,470,960.75	20,270,764.49
2100	Tobacco Manufacturers	1	***	***
2200	Textile Mill Products	36	202,636,286.82	34,161,981.58
2300	Apparel & Other Textile Fabrics	30	155,051,672.20	4,652,902.07
2400	Lumber & Wood Products	64	219,710,900.07	12,088,349.96
2500	Furniture & Fixtures	24	37,734,855.04	2,562,660.95
2600	Paper & Allied Products	29	220,283,033.91	5,836,706.40
2700	Printing & Publishing	269	212,881,818.15	105,896,712.89
2711	Newspapers - Manufacturing	9	4,368,739.39	522,109.19
2712	Newspapers - Non-manufacturing	1	***	***
2800	Chemicals	50	279,001,322.59	13,598,383.86
2900	Petroleum Products, Incl. Asphalt	20	35,953,771.93	19,511,841.97
3000	Rubber, Misc. Plastic Products	16	21,572,743.21	549,777.65
3100	Leather Products, Shoe Repair	2	***	***
3200	Stone, Glass & Concrete Products	62	73,233,217.83	40,926,131.40
3300	Primary Metal Products	47	133,566,598.74	25,732,563.58

Code	Classification	Number of Businesses	Gross Sales Amount	Net Taxable Sales Amount
3400	Fabricated Metal Products	150	260,282,859.28	36,911,714.31
3500	Machinery, Except Electrical	107	132,211,448.82	14,052,436.28
3570	Computing and Accounting Mach.	7	857,232.54	176,135.12
3600	Electronic & Electrical Machinery	55	229,857,128.98	24,519,382.56
3630	Household Appliances	4	***	***
3700	Transportation Equipment	26	57,034,554.66	4,701,177.51
3800	Scientific & Medical Instruments	26	22,558,871.96	13,037,121.07
3900	Misc. Manufacturing Products	476	1,009,310,810.46	234,751,631.31
4200	Trucking & Warehousing	21	19,602,358.37	2,535,279.16
4500	Air Transportation	4	***	***
4800	Communication Industries	537	1,675,017,205.34	1,307,176,378.91
4813	Telephone/Telegraph Communic.	136	410,561,274.28	389,853,393.66
4841	Cable Television	13	98,840,221.31	96,217,789.36
4900	Electric, Gas & Water Services	102	3,168,523,673.89	1,149,417,558.83
5010	Motor Vehicles/Auto Equipment	798	3,841,666,402.98	988,774,950.30
5020	Furniture/Home Furnishings	727	560,183,320.12	370,845,012.36
5030	Lumber/Building Materials	31	46,437,211.26	19,775,141.46
5040	Sporting/Photographic/Hobby Items	427	195,213,100.06	87,319,663.86
5050	Metals & Minerals, Except Oil	13	167,244,166.08	1,790,057.74
5060	Electrical Goods	43	47,060,326.71	26,711,298.91
5070	Hardware/Plumbing/Heating Equip.	578	703,791,022.38	375,165,916.59
5080	Industrial & Farm Machinery	257	497,633,301.80	116,687,631.11
5081	Computers and Peripheral Equip.	1,729	2,067,130,615.20	512,869,384.43
5086	Professional & Medical Equip.	350	894,723,918.35	192,655,020.08
5099	Other Durable Goods	1,076	957,440,587.44	431,242,522.56
5110	Paper and Paper Products	31	175,231,590.90	42,115,736.49
5120	Drug and Sundries	21	55,302,007.62	5,239,693.96
5130	Apparel, Piece Goods and Notions	16	6,096,926.52	2,137,984.32
5140	Foodstuffs & Related Products	40	188,411,049.32	16,109,623.35
5150	Farm Products Raw Materials	1	***	***
5160	Chemicals & Allied Products	30	37,236,756.31	422,563.86
5170	Petroleum & Petroleum Products	30	104,218,951.02	21,795,255.10
5172	Aviation Fuel	42	42,262,679.78	16,592,960.61
5180	Beer, Wine & Alcoholic Beverages	11	125,134,674.69	1,090,151.93
5191	Farm Supplies	8	302,784.25	164,145.54
5194	Tobacco Products	8	4,297,403.31	1,544,715.37
5199	Other Non-Durable Goods	4	***	***
5211	Building Material Dealers	1,961	5,816,520,177.29	3,394,109,614.33
5251	Hardware Stores	292	300,139,988.66	176,480,664.64
5261	Nurseries/Garden Shops	533	158,460,207.57	62,698,997.60
5271	Mobile Home Dealers	791	924,433,006.27	184,334,344.67
5311	Department Stores	293	664,276,764.43	637,189,051.87
5331	Variety Stores	1,544	1,100,427,277.18	690,268,123.05
5398	Flea Markets	6,569	80,946,388.59	54,344,881.80
5399	Misc. Merchandise Stores	2,650	4,345,940,014.21	3,363,994,647.17



Code	Classification	Number of Businesses	Gross Sales Amount	Net Taxable Sales Amount
5411	Grocery Stores	3,860	8,341,632,362.92	5,339,217,461.05
5431	Fruit/Vegetable Markets	291	38,157,026.40	11,629,992.86
5460	Bakeries	190	24,161,199.93	18,678,355.80
5499	Other Food Stores	1,336	1,218,714,836.58	429,518,569.25
5511	New/Used Car Dealers	1,139	5,196,285,539.86	1,326,103,078.34
5521	Used Car Dealers	1,916	1,134,613,824.17	436,801,254.11
5531	Auto/Home Supply Stores	2,560	1,806,759,038.78	836,818,454.25
5541	Gasoline Service Stations	1,427	2,128,028,131.66	466,223,754.82
5571	Motorcycle Dealers	78	126,110,782.77	57,405,448.79
5599	Boat/Recreational Dealers	292	365,019,997.51	92,228,886.51
5600	Apparel & Accessory Stores	4,083	2,695,711,789.92	2,181,697,937.13
5700	Furniture & Home Furnishings	2,923	1,765,558,177.66	1,293,870,001.74
5812	Eating Places	10,406	4,768,958,815.52	4,213,198,304.28
5813	Drinking Places	1,595	183,753,142.26	163,799,629.81
5912	Drug Stores	775	2,084,768,210.84	516,858,562.40
5921	Liquor Stores	939	273,272,119.67	212,433,559.26
5931	Used Merchandise Stores	462	41,610,383.50	27,696,629.03
5941	Sporting Goods/Bicycle Shops/Firearms	718	450,829,914.16	211,141,256.85
5942	Book Stores	851	606,204,466.89	343,232,374.91
5944	Jewelry Stores	1,031	281,258,022.36	243,262,549.13
5947	Gift, Novelty & Souvenir Stores	1,686	183,772,275.22	171,546,364.02
5961	Mail Order Houses	314	365,418,399.90	114,478,726.41
5963	Arts & Crafts (\$20 license fee)	2,162	3,451,383.40	2,600,556.73
5965	Nonresident Retailers	57	193,072,444.57	136,107,278.09
5983	Fuel Oil Dealers	329	1,285,118,778.66	79,167,431.64
5984	LP Gas Dealers	129	136,179,898.15	34,636,549.98
5992	Florists	1,367	210,853,900.79	114,371,666.25
5993	Cigar Stores & Stands	120	36,199,608.93	25,148,019.18
5994	News Dealers & Newsstands	19	4,731,521.33	4,053,148.35
5999	Other Misc. Retail Operations	33,216	17,636,708,734.58	6,146,525,012.49
6000	Banking	14	2,736,842.72	1,647,258.59
6142	Federal Credit Unions	1	***	***
6146	Installment Finance Companies	112	2,134,209.48	983,891.93
6300	Insurance Carriers	6	503,127.75	502,846.75
6500	Real Estate	31	7,733,028.16	5,820,887.96
6664	Misc. Non-Profit Organization	2	***	***
6799	Misc. Investors	5	6,542,751.11	2,054,026.05
7011	Hotels, Motels, Tourist Courts	2,391	1,832,557,675.80	1,766,606,257.38
7021	Rooming & Boarding Houses	210	34,911,418.72	32,818,067.06
7030	Campsite & Trailer Parks	59	7,259,259.00	6,300,990.73
7210	Laundry & Garment Services	795	158,423,709.50	139,004,658.15
7215	Coin-Operated Laundry	49	2,561,341.94	1,027,620.91
7221	Photographic Studios	1,044	265,293,760.14	143,763,107.27



Code	Classification	Number of Businesses	Gross Sales Amount	Net Taxable Sales Amount
7231	Beauty Shops	1,447	77,493,524.57	42,260,869.59
7241	Barber Shops	69	1,865,043.79	618,899.02
7261	Funeral Services	438	171,068,873.18	85,657,518.54
7291	Tax Return Preparation	76	2,833,295.75	782,944.99
7299	Misc. Personal Services	244	23,696,191.06	10,857,711.72
7310	Advertising	209	95,915,464.44	39,628,611.62
7312	Outdoor Advertising	4	***	***
7332	Blueprinting & Photocopying	63	17,120,991.16	12,159,335.20
7370	Computer/Data Processing Services	168	167,688,941.52	23,986,193.69
7372	Computer Software	461	437,376,595.32	194,172,315.84
7394	Rental/Lease of Tangible Property	1,861	1,176,654,154.17	842,982,098.02
7399	Other Business Services	976	392,125,477.87	145,947,607.33
7500	Auto Repair Services & Garages	2,746	794,679,132.04	280,940,500.03
7512	Automobile Rental	366	250,849,970.32	147,585,385.54
7600	Other Repair Services	758	202,804,632.50	63,262,407.48
7800	Fair Retailers & Vendors	31	4,531,748.82	4,226,943.16
7832	Motion Picture Theaters	32	7,663,686.01	7,634,998.37
7911	Dance Halls, Studios & Schools	14	1,188,178.45	1,183,723.45
7929	Entertainers and Groups	11	1,864,533.15	1,864,533.15
7932	Billiard & Pool Establishments	24	819,795.85	700,384.06
7933	Bowling Alleys	23	1,572,207.96	1,463,963.18
7941	Sports Clubs/Promoters	4	***	***
7948	Race Tracks/Operations	14	1,158,957.34	993,765.12
7992	Public Golf Courses	71	39,142,523.11	36,961,348.35
7993	Coin-Operated Amusement Devices	3,920	134,967,619.73	15,868,163.22
7996	Amusement Parks	8	11,942,409.03	11,942,409.03
7997	Membership Recreation Clubs	98	37,983,118.02	13,849,352.96
7999	Other Amusement and Recreations	3	***	***
8000	Medical and Health Services	552	481,775,962.85	177,169,018.85
8200	Educational Services	25	3,868,758.43	2,972,721.00
8300	Family Services, Day Care	6	1,251,326.87	916,373.87
8611	Business Associations	14	10,355,520.16	5,767,300.38
8621	Professional Associations	3	***	***
8641	Civic, Social, Fraternal Organ.	21	5,864,625.32	5,836,103.14
8651	Political Organizations	1	***	***
8661	Religious Organizations	5	5,030.67	5,030.67
8911	Architectural/Engineering Services	29	6,365,196.80	2,581,043.04
8931	Accounting, Auditing, Bookkeeping	22	2,531,869.76	314,188.88
8999	Misc. Services, Includes Vets.	30	8,925,203.97	5,221,273.50
9999	Non-Classifiable Businesses	659	63,142,397.21	23,905,418.62
<b>GRAND TOTAL</b>		<b>120,573</b>	<b>\$94,435,505,423.90</b>	<b>\$45,199,250,865.55</b>

\*\*\* For classifications with fewer than five businesses reporting, this symbol is used in place of an amount in order to protect the confidentiality of the businesses. The amounts are included in the total, however.

**TABLE 25 - SALES AND USE TAX ACCOUNTS**  
**July 1999 - June 2000**

**Sales Tax Accounts**

Total Active Accounts on July 1, 1999	110,776
New Accounts (7/1/99 - 6/30/00)	19,074
Accounts Closed (7/1/99 - 6/30/00)	<u>11,411</u>
<b>Total Sales Tax Accounts on June 30, 2000</b>	<b>118,439</b>

**Use Tax Accounts**

Total Active Accounts on July 1, 1999	10,253
New Accounts (7/1/99 - 6/30/00)	744
Accounts Closed (7/1/99 - 6/30/00)	<u>391</u>
<b>Total Use Tax Accounts on June 30, 2000</b>	<b>10,606</b>

**TABLE 26**  
**Sales and Use Tax**  
**\$3,000 Maximum Discounts (FY 1999-2000)**

<b>Discounts</b>	<b>Taxpaying Establishments</b>	<b>Discounts Taken (\$)</b>
\$0-\$100.00	43,701	\$1,008,248
\$100.01-\$500.00	16,289	\$3,925,703
\$500.01-\$1,000.00	4,616	\$3,245,643
\$1,000.01-\$1,500.00	1,758	\$2,151,260
\$1,500.01-\$2,000.00	1,032	\$1,785,309
\$2000.01-\$2,500.00	669	\$1,495,967
\$2,500.01-\$3,000.00	2,430	\$7,143,487
>\$3000.01	4	\$14,936
<b>Total</b>	<b>70,499</b>	<b>\$20,770,553</b>

**Sales and Use Tax**  
**\$10,000 Maximum Discounts (FY 1999-2000)**

<b>Discounts</b>	<b>Taxpaying Establishments</b>	<b>Discounts Taken (\$)</b>
\$0-\$2,500.00	0	\$0
\$2,500.01-3,000.00	1	\$2,795
\$3,000.01-\$3,500.00	0	\$0
\$3,500.01-\$4,000.00	3	\$10,953
\$4,000.00-\$4,500.00	1	\$4,417
\$4,500.01-\$9,000.00	0	\$0
\$9,000.01-\$9,500.00	1	\$9,062
\$9,500.01-\$10,000.00	3	\$29,949
<b>Total</b>	<b>9</b>	<b>\$57,176</b>

TABLE 27

**STATE SALES TAX RATES  
AND FOOD & DRUG EXEMPTIONS**  
(As of January 1, 2000)

STATE	Tax Rate (percentage)	EXEMPTIONS		
		Food (1)	Prescription Drugs	Nonprescription Drugs
ALABAMA	4		*	
ALASKA	none			
ARIZONA	5	*	*	
ARKANSAS	4.625		*	
CALIFORNIA	6	*	*	
COLORADO	3	*	*	
CONNECTICUT	6	*	*	
DELAWARE	none			
FLORIDA	6	*	*	*
GEORGIA	4	*	*	
HAWAII	4		*	
IDAHO	5		*	
ILLINOIS (2)	6.25	1%	1%	1%
INDIANA	5	*	*	
IOWA	5	*	*	
KANSAS	4.9		*	
KENTUCKY	6	*	*	
LOUISIANA	4	3.0% (5)	*	
MAINE (4)	5.5	*	*	
MARYLAND	5	*	*	*
MASSACHUSETTS	5	*	*	
MICHIGAN	6	*	*	
MINNESOTA	6.5	*	*	*
MISSISSIPPI	7		*	
MISSOURI	4.225		*	
MONTANA	none			
NEBRASKA	5	*	*	
NEVADA	6.5	*	*	
NEW HAMPSHIRE	none			
NEW JERSEY	6	*	*	*
NEW MEXICO	5		*	
NEW YORK	4	*	*	*
NORTH CAROLINA	4	* (5)	*	
NORTH DAKOTA	5	*	*	
OHIO	5	*	*	
OKLAHOMA	4.5		*	
OREGON	none			
PENNSYLVANIA	6	*	*	*
RHODE ISLAND	7	*	*	*
SOUTH CAROLINA	5		*	
SOUTH DAKOTA	4		*	
TENNESSEE	6		*	
TEXAS	6.25	*	*	
UTAH	4.75		*	
VERMONT	5	*	*	*
VIRGINIA	3.5	3.0% (6)	*	*
WASHINGTON	6.5	*	*	
WEST VIRGINIA	6		*	
WISCONSIN	5	*	*	
WYOMING (3)	4		*	
DIST. OF COLUMBIA	5.75	*	*	*

SOURCE: Federation of Tax Administrators - February 2000

## **STATE SALES TAX RATES AND FOOD & DRUG EXEMPTIONS (footnotes)**

\* – indicates exempt from tax.

Source: Compiled by FTA from various sources.

- (1) Some state tax food, but allow an (income) tax credit to compensate poor households. The are: ID, KS, SD, VT, and WY.
- (2) 1.25% of the tax in IL.
- (3) Tax rate may be adjusted annually according to a formula based on balances in the unappropriated general fund and the school foundation fund.
- (4) Tax rate scheduled to decrease to 5.0% on 7/1/00.
- (5) Food sales are subject to local sales taxes. In LA, food sales will be exempt beginning 7/1/00.
- (6) Tax rate on food is scheduled to decrease to 2.5% on 4/1/01.

TABLE 28

## STATE SALES TAX RATES AND VENDOR DISCOUNTS

(January 1, 2000)

STATE	STATE SALES TAX RATE	RANK	VENDOR DISCOUNT	MAX/ MIN
ALABAMA	4.0%	37	5.0%2.0%(1)	
ALASKA		N/A		
ARIZONA	5.0%	19	1.0%	\$10,000/ year (max)
ARKANSAS	4.625%	34	2.0%	\$1,000/ month (max)
CALIFORNIA	6.0%	8	None	
COLORADO	3.0%	46	3.33%(6)	
CONNECTICUT	6.0%	8	None	
DELAWARE		N/A		
FLORIDA	6.0%	8	2.5%	\$30/ report (max)
GEORGIA	4.0%	37	3.0%0.5%(1)	
HAWAII	4.0%	37	None	
IDAHO	5.0%	19	None (7)	
ILLINOIS (5)	6.25%	6	1.75%	\$5/ year (min)
INDIANA (2)	5.0%	19	1.0%	
IOWA	5.0%	19	None	
KANSAS	4.90%	32	None	
KENTUCKY	6.0%	8	1.75%1.0%(1)	
LOUISIANA	4.0%	37	1.1%(8)	
MAINE (9)	5.5%	18	None (7)	
MARYLAND	5.0%	19	1.2%0.9%(1)	
MASSACHUSETTS	5.0%	19	None	
MICHIGAN	6.0%	8	0.5%	
MINNESOTA	6.5%	3	None	
MISSISSIPPI (2)	7.0%	1	2.0%	\$50/ month (max)
MISSOURI	4.225%	36	2.0%	
MONTANA		N/A		
NEBRASKA	5.0%	19	2.5%0.5%(1)	
NEVADA	6.5%	3	1.25%	
NEW HAMPSHIRE		N/A		
NEW JERSEY	6.0%	8	None	
NEW MEXICO	5.0%	19	None	
NEW YORK	4.0%	37	3.5%	\$85/ month (max)
NORTH CAROLINA	4.0%	37	None	
NORTH DAKOTA	5.0%	19	1.5%	\$255/ quarter (max)
OHIO	5.0%	19	0.75%	
OKLAHOMA	4.5%	35	2.25%	\$3,000/ month (max)
OREGON		N/A		
PENNSYLVANIA	6.0%	8	1.0%	
RHODE ISLAND	7.0%	1	None	
SOUTH CAROLINA	5.0%	19	3.0%2.0%(1)	\$3,000/ year (max)
SOUTH DAKOTA	4.0%	37	None	
TENNESSEE	6.0%	8	2.0%1.15%(1)	\$25/ report (max)
TEXAS	6.25%	6	0.5%(3)	
UTAH	4.75%	33	1.5%	
VERMONT	5.0%	19	None (7)	
VIRGINIA	3.5%	45	4.0%2.0%(4)	
WASHINGTON	6.5%	3	None	
WEST VIRGINIA	6.0%	8	None	
WISCONSIN	5.0%	19	0.5%	
WYOMING	4.0%	37	None	
DIST. OF COLUMBIA	5.75%	17	1.0%(3)	\$5,000/ month (max)
U. S. MEDIAN	5.0%		2.0%1.5%(1)	28 states allow vendor discounts

SOURCE: Federation of Tax Administrators - February 2000

## **STATE SALES TAX RATES AND VENDOR DISCOUNTS (footnotes)**

- (1) In some states, the vendors' discount varies by the amount paid. In AL and SC, the larger discounts apply to the first \$100. In GA and NE, the larger discount applies to the first \$3,000. In TN and KY, the larger discounts apply to the first \$2,500 and \$1,000, while MD applies the larger discount to annual collections of \$6,000. The lower discounts apply to the remaining collections above these amounts.
- (2) Utilities are not permitted to take discount.
- (3) An additional discount of 1.25% in TX.
- (4) Discount varies; 4% of the first \$62,500, 3% of the amount to \$208,000, and 2% of the remainder.
- (5) 1.25% of the tax in IL.
- (6) Vendor discount applies to the state taxes collected. Discount for local option sales tax varies from 0% to 3.33%.
- (7) Vendors are allowed to keep any excess collections prescribed under the bracket system.
- (8) The vendors discount is scheduled to increase to 1.5% on July 1, 2001 in LA.
- (9) Tax rate scheduled to decrease to 5.0% effective 7/1/00.

**TABLE 29 - LOCAL OPTION SALES AND USE TAX COLLECTIONS  
BY COUNTY AND MUNICIPALITY 1999-2000**

<u>County and Municipality</u>	<u>Tax Collected</u>	<u>County and Municipality</u>	<u>Tax Collected</u>
<b>Abbeville County</b>		<b>Berkeley County</b>	
Abbeville	\$464,480.11	Bonneau	27,314.05
Calhoun Falls	61,829.69	Charleston	149,783.08
Donalds	12,578.43	Goose Creek	1,156,298.77
Due West	28,930.49	Hanahan	257,231.75
Honea Path	19,910.04	Jamestown	17,084.68
Lowndesville	541.38	Monks Corner	1,498,363.51
Ware Shoals	20,223.34	St Stephen	149,816.86
Unincorporated	496,686.88	Summerville	608,828.51
<b>County Total</b>	<b>1,105,180.36</b>	Unincorporated	5,209,033.96
		<b>County Total</b>	<b>9,073,755.17</b>
<b>Allendale County</b>		<b>Charleston County</b>	
Allendale	128,810.11	Awendaw	12,676.25
Fairfax	106,388.79	Charleston	18,990,537.68
Sycamore	1,481.87	Folly Beach	260,424.92
Ulmers	1,680.20	Hollywood	123,279.93
Unincorporated	240,454.87	Isle of Palms	762,112.41
<b>County Total</b>	<b>478,815.84</b>	James Island	00.00
		Kiawah Island	752,714.04
<b>Bamberg County</b>		Lincolnton	18,368.09
Bamberg	232,637.03	McClellanville	32,865.55
Denmark	238,932.96	Meggett	4,507.13
Ehrhardt	30,254.92	Mt. Pleasant	5,400,112.24
Govan	335.26	North Charleston	11,323,325.76
Olar	5,135.87	Ravenel	42,255.15
Unincorporated	278,693.67	Rockville	4,334.55
<b>County Total</b>	<b>785,989.71</b>	Seabrook Island	239,116.69
		Sullivan's Island	64,136.72
<b>Barnwell County</b>		Summerville	183,458.13
Barnwell	720,112.94	Unincorporated	14,554,326.03
Blackville	56,546.28	<b>County Total</b>	<b>52,768,551.27</b>
Elko	1,271.60		
Hilda	11,529.03		
Kline	2,851.11		
Snelling	2,261.17		
Williston	174,791.81		
Unincorporated	409,871.71		
<b>County Total</b>	<b>1,379,235.65</b>		



<u>County and Municipality</u>	<u>Tax Collected</u>
<b>Chester County</b>	
Chester	589,170.06
Fort Lawn	22,693.53
Great Falls	56,643.15
Lowrys	620.02
Richburg	70,608.20
Unincorporated	1,363,636.38
<b>County Total</b>	<b>2,103,371.34</b>
<b>Chesterfield County</b>	
Cheraw	958,668.81
Chesterfield	217,021.28
Jefferson	45,410.41
McBee	38,889.02
Mt Croghan	3,627.03
Pageland	403,937.61
Patrick	14,899.19
Ruby	7,258.41
Unincorporated	734,615.80
<b>County Total</b>	<b>2,424,327.56</b>
<b>Clarendon County</b>	
Manning	857,821.60
Paxville	5,445.45
Summerton	118,133.07
Turbeville	88,042.31
Unincorporated	682,465.08
<b>County Total</b>	<b>1,751,907.51</b>
<b>Colleton County</b>	
Cottageville	19,322.75
Edisto Beach	178,157.32
Lodge	23,568.02
Smoaks	4,556.85
Walterboro	1,518,017.41
Williams	10,438.15
Unincorporated	1,029,583.56
<b>County Total</b>	<b>2,783,644.06</b>
<b>Darlington County</b>	
Darlington	813,411.80
Hartsville	1,558,422.28
Lamar	62,770.99
Society Hill	67,460.72
Unincorporated	1,990,092.26
<b>County Total</b>	<b>4,492,158.05</b>

<u>County and Municipality</u>	<u>Tax Collected</u>
<b>Dillon County</b>	
Dillon	1,142,455.84
Lake View	74,015.89
Latta	158,135.18
Unincorporated	692,398.45
<b>County Total</b>	<b>2,067,005.36</b>
<b>Edgefield County</b>	
Edgefield	193,655.66
Johnston	146,915.09
North Augusta	44,624.65
Trenton	9,206.79
Unincorporated	633,478.76
<b>County Total</b>	<b>1,027,880.95</b>
<b>Florence County</b>	
Coward	20,568.19
Florence	7,753,322.02
Johnsonville	187,530.21
Lake City	928,651.96
Olanta	57,749.02
Pamplico	72,825.44
Quinby	64,612.56
Scranton	35,857.57
Timmons ville	160,587.01
Unincorporated	6,847,372.48
<b>County Total</b>	<b>16,129,076.46</b>
<b>Hampton County</b>	
Brunson	8,473.39
Estill	154,752.24
Furman	2,807.76
Gifford	1,002.11
Hampton	537,860.28
Luray	1,248.05
Scotia	3,000.57
Varnville	67,547.92
Yemassee	55,882.11
Unincorporated	407,290.43
<b>County Total</b>	<b>1,239,864.86</b>

<b>County and Municipality</b>	<b>Tax Collected</b>
<b>Jasper County</b>	
Hardeeville	305,393.36
Ridgeland	322,051.73
Unincorporated	705,296.83
<b>County Total</b>	<b>1,332,741.92</b>
<b>Kershaw County</b>	
Bethune	40,800.96
Camden	1,547,385.73
Elgin	160,417.05
Unincorporated	1,992,468.97
<b>County Total</b>	<b>3,741,072.71</b>
<b>Lancaster County</b>	
Heath Springs	23,262.95
Kershaw	244,858.83
Lancaster	2,203,014.28
Unincorporated	1,785,871.58
<b>County Total</b>	<b>4,257,007.64</b>
<b>Laurens County</b>	
Clinton	610,627.47
Cross Hill	5,580.40
Fountain Inn	25,076.12
Gray Court	32,199.96
Laurens	933,621.76
Ware Shoals	1,436.10
Waterloo	10,431.56
Unincorporated	1,805,088.73
<b>County Total</b>	<b>3,424,062.10</b>
<b>Lee County</b>	
Bishopville	375,981.67
Lynchburg	24,980.71
Unincorporated	344,526.53
<b>County Total</b>	<b>745,488.91</b>
<b>McCormick County</b>	
McCormick	186,770.65
Parksville	407.17
Plum Branch	5,152.42
Unincorporated	243,470.39
<b>County Total</b>	<b>435,800.63</b>

<b>County and Municipality</b>	<b>Tax Collected</b>
<b>Marion County</b>	
Marion	782,678.93
Mullins	476,035.75
Nichols	28,310.70
Sellers	2,839.77
Unincorporated	1,043,853.66
<b>County Total</b>	<b>2,333,718.81</b>
<b>Marlboro County</b>	
Bennettsville	683,586.45
Blenheim	3,338.00
Clio	28,509.07
McColl	52,486.65
Tatum	7,141.42
Unincorporated	647,212.99
<b>County Total</b>	<b>1,422,274.58</b>
<b>Pickens County</b>	
Central	303,519.18
Clemson	1,202,322.53
Easley	2,804,824.78
Liberty	190,623.85
Norris	8,393.03
Pickens	771,390.79
Six Mile	27,508.49
Unincorporated	2,675,109.40
<b>County Total</b>	<b>7,983,692.05</b>
<b>Saluda County</b>	
Batesburg	20,384.77
Monetta	8,803.26
Ridge Spring	31,730.53
Saluda	227,236.93
Ward	3,448.57
Unincorporated	379,133.12
<b>County Total</b>	<b>670,737.18</b>
<b>Sumter County</b>	
Mayesville	10,209.89
Pinewood	43,408.45
Sumter	4,957,709.02
Unincorporated	3,113,037.02
<b>County Total</b>	<b>8,124,364.38</b>

<b>County and Municipality</b>	<b>Tax Collected</b>
<b>Williamsburg County</b>	
Andrews	8,718.73
Greeleyville	55,014.22
Hemingway	261,384.99
Kingstree	495,097.52
Lane	7,589.04
Stuckey	8,952.26
Unincorporated	727,696.50
<b>County Total</b>	<b>1,564,453.26</b>
<b>Unknown County</b>	<b>\$1,396,062.32</b>
<b>TOTAL</b>	<b>\$137,042,240.62</b>

**TABLE 30 - SPECIAL LOCAL OPTION SALES TAX COLLECTIONS  
BY COUNTY - 1999-2000**

**Capital Projects Tax**

Chester	\$ 1,700,405.42
Jasper	\$ 1,245,601.73
Newberry	\$ 2,280,608.31
Orangeburg	\$ 7,113,031.06
York	\$15,174,188.12
<b>Total</b>	<b>\$27,513,834.64</b>

**School District Tax**

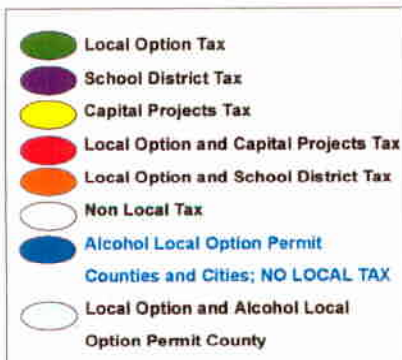
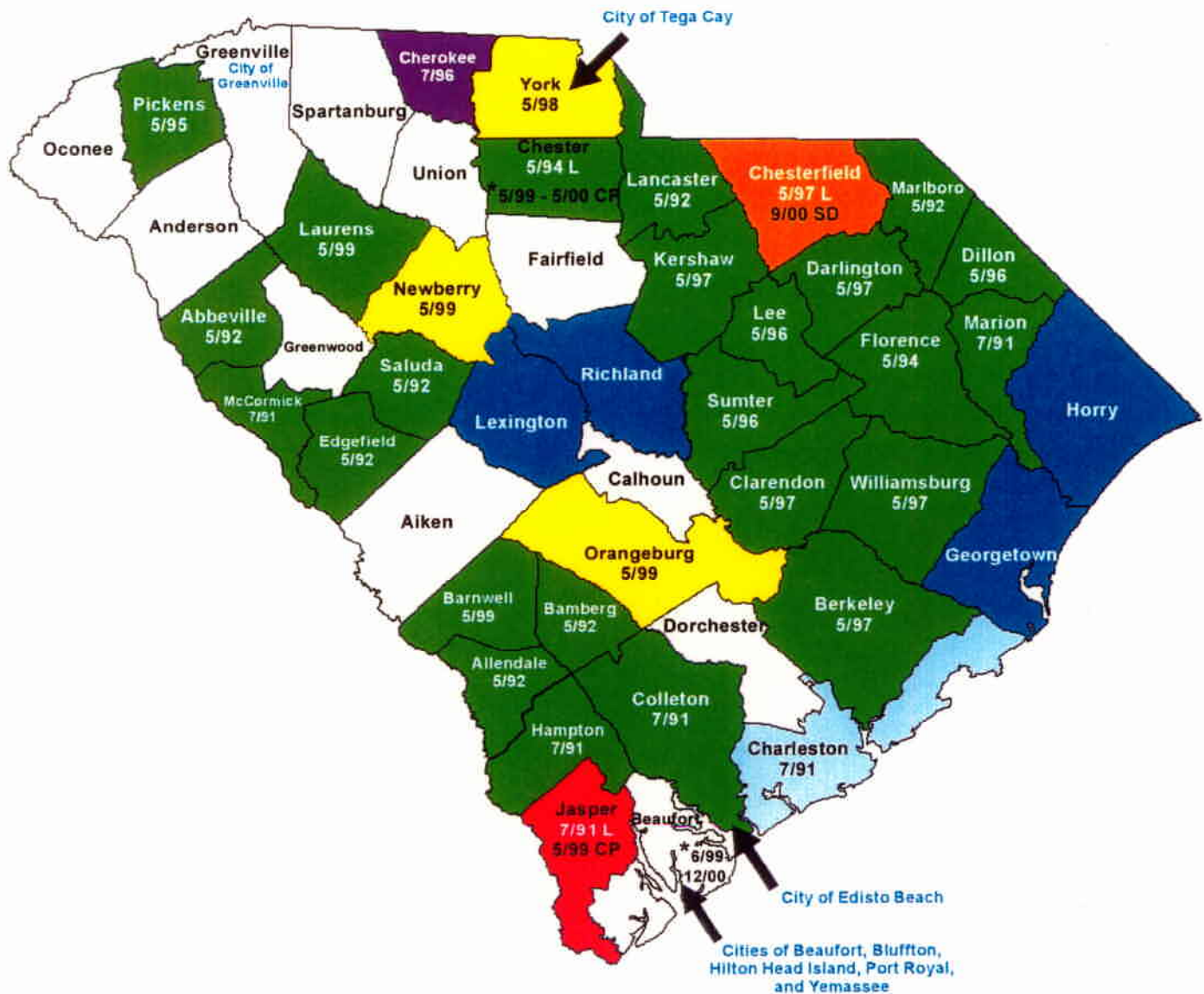
Cherokee \$ 4,284,515.87

**Transportation Tax**

Beaufort \$21,353,114.00

# State of South Carolina

## 1 Percent Local Tax Designation by County and Alcohol Local Option Permit by Counties/Cities as of December 2000



### Special Notice

\*Chester County - Capital Projects Tax Discontinued 5/1/00

\*Beaufort County - Transportation Tax Discontinued 12/1/00

**TABLE 31 - ASSESSED PROPERTY VALUES BY SCHOOL DISTRICT**  
(From 2000 Index of Taxpaying Ability Based on 1998 Values)

School District	Owner Occupied Residential	Agricultural 4%	Agricultural 6%	All Other	Personal Property County	Fee-in-Lieu and Joint Industrial Park	Manufacturing Property	Utility Property	Business Personal Property	Motor Carrier	Total County and State Assessments
Abbeville 60	11,827,819	962,680	380,227	5,922,029	10,889,570	728,286	16,121,071	4,605,530	1,050,260	386,806	105,600,239
Aiken 1	114,278,010	2,867,490	55,080	79,578,670	72,925,377	3,580,770	48,715,880	36,714,948	15,445,320	421,730	45,571,091
Allendale 1	3,102,550	1,134,610	391,150	2,170,705	3,370,326	122,720	7,502,970	6,325,180	670,310	16,895	36,060,099
Anderson 1	28,671,690	342,590	3,860	15,413,490	23,206,345	13,139,474	8,401,030	13,065,780	3,105,100	250,880	63,114,008
Anderson 2	11,706,850	414,250	11,240	6,527,890	10,567,847	20,124	9,716,270	4,759,250	1,744,790	102,580	199,084,488
Anderson 3	6,531,280	391,520	64,830	4,428,180	6,879,507	2,194,042	10,711,030	4,090,280	713,290	56,140	14,471,560
Anderson 4	13,465,230	335,040	10,400	13,688,820	11,070,840	5,879,848	13,739,550	3,544,090	1,253,250	126,940	12,282,120
Anderson 5	49,451,770	170,500	2,310	53,444,530	40,345,875	11,860,203	18,362,990	14,238,760	10,782,770	424,780	8,087,214
Bamberg 1	3,543,220	1,071,340	189,880	2,126,990	3,454,720	0	1,538,650	1,825,660	606,310	114,790	14,471,560
Bamberg 2	2,298,920	618,920	37,610	1,821,470	2,054,400	0	2,365,010	2,452,000	544,830	88,960	27,396,288
Barnwell 19	1,767,270	281,500	21,240	1,344,670	1,887,360	0	1,408,910	1,221,290	97,723	57,251	676,841,042
Barnwell 29	1,954,910	286,440	66,480	1,603,710	1,967,502	0	4,525,570	1,034,490	305,970	86,231	315,343,090
Barnwell 45	5,307,240	543,720	94,020	4,816,640	5,593,063	490,550	6,065,440	2,896,170	1,405,026	184,419	51,693,171
Beaufort 1	206,020,258	680,737	307,580	320,582,320	93,707,402	0	4,007,740	25,160,265	26,366,790	7,950	1,080,624,128
Berkeley 1	65,409,041	1,955,312	1,740,324	53,447,868	63,447,160	27,910,351	61,018,200	29,583,820	10,128,160	702,854	147,440,691
Calhoun 1	7,918,460	1,584,750	68,720	5,674,230	7,582,444	3,375,787	20,513,115	3,783,510	1,164,860	27,295	82,140,540
Charleston 1	276,576,140	1,675,140	726,910	427,726,080	191,423,228	5,449,606	56,864,490	59,261,210	60,238,639	682,685	99,272,877
Cherokee 1	27,293,050	802,460	166,630	22,668,790	23,182,430	4,421,303	49,735,880	13,488,470	5,137,558	544,120	18,163,322
Chester 1	16,922,730	1,122,690	445,920	9,367,440	13,208,620	3,603,110	23,171,360	11,368,930	2,612,330	317,410	31,843,683
Chesterfield 1	16,775,000	2,024,880	551,170	14,460,380	17,822,285	1,268,376	36,143,790	6,550,080	3,441,470	235,446	99,272,877
Clarendon 1	3,880,140	866,665	152,710	6,725,245	3,119,191	56,200	1,894,411	1,012,150	362,490	94,120	18,163,322
Clarendon 2	8,036,340	1,165,010	287,450	9,608,150	7,690,378	74,870	1,547,915	1,873,350	1,386,280	173,940	31,843,683
Clarendon 3	1,913,400	580,740	90,340	1,091,700	1,814,217	21,132	272,634	395,000	311,900	53,650	6,544,713
Colleton 1	20,290,430	3,787,160	1,800,910	37,419,330	17,484,894	83,970	7,139,730	16,725,640	2,991,530	477,387	108,180,981
Darlington 1	33,356,115	2,247,390	133,730	21,359,950	31,360,870	16,516,634	33,945,393	49,030,310	6,937,890	585,081	195,473,363
Dillon 1	1,900,630	678,070	51,500	1,070,960	1,857,790	0	635,780	676,790	129,490	52,270	7,053,280
Dillon 2	6,822,310	905,320	54,940	8,379,350	7,326,040	555,685	7,898,180	2,965,820	2,845,260	319,170	38,072,075
Dillon 3	2,431,910	676,560	246,200	2,105,980	2,602,490	0	2,703,960	958,280	496,690	76,490	12,298,460
Dorchester 4	6,384,850	870,340	258,200	5,277,000	7,109,880	747,240	12,936,570	4,405,870	1,588,560	73,830	39,652,340
Dorchester 2	60,195,760	305,100	419,000	43,515,000	38,031,913	7,211,592	16,221,448	10,162,500	7,107,330	275,910	183,445,553
Edgefield 1	12,818,710	1,522,130	418,150	6,911,797	9,744,080	105,620	10,042,730	5,760,690	1,193,410	49,870	48,567,187

School District	Owner Occupied Residential	Agricultural 4%	Agricultural 6%	All Other	Personal Property County	Fee-in-Lieu and Joint Industrial Park	Manufacturing Property	Utility Property	Business Personal Property	Motor Carrier	Total County and State Assessments
Fairfield 1	11,311,000	1,402,280	833,640	9,877,310	9,526,390	0	9,215,250	72,429,760	2,107,460	336,190	117,039,280
Florence 1	53,239,937	2,475,268	330,240	59,187,939	55,278,747	12,400,191	36,571,018	14,094,490	18,326,138	664,531	252,568,399
Florence 2	2,582,661	1,071,935	183,116	1,522,496	2,721,600	272,244	1,546,385	1,060,490	251,240	22,759	11,234,926
Florence 3	7,653,696	1,751,343	100,287	7,905,610	8,824,211	3,393,918	11,114,177	3,224,290	2,403,206	87,590	46,458,328
Florence 4	2,428,729	868,304	12,090	2,394,481	3,074,360	0	480,719	1,078,680	506,018	21,184	10,864,565
Florence 5	2,179,111	547,415	78,777	1,690,674	2,777,318	1,002,557	6,513,139	900,530	432,434	30,983	16,152,938
Georgetown 1	43,530,671	1,456,311	2,143,523	95,271,974	32,539,882	0	40,119,569	8,170,130	6,897,135	406,684	230,535,879
Greenville 9	321,661,131	1,287,615	9,670	289,969,310	225,407,977	67,113,535	153,774,660	81,405,428	93,261,398	3,019,974	1,236,910,698
Greenwood 50	34,218,152	662,458	260,184	37,553,850	29,302,292	5,826,967	29,539,116	7,504,950	7,428,386	163,537	152,459,792
Greenwood 51	3,033,794	193,905	27,926	1,579,612	2,319,458	1,174,073	1,312,458	2,040,030	162,018	58,326	11,901,600
Greenwood 52	4,231,699	227,375	95,543	3,324,671	3,766,715	19,923,264	14,631,343	3,327,120	267,080	34,910	49,829,720
Hampton 1	5,766,230	862,000	271,960	4,415,289	4,753,599	381,621	2,652,050	3,777,290	1,114,370	80,632	24,075,041
Hampton 2	2,495,030	701,880	170,700	2,130,686	1,802,856	0	2,177,850	2,223,070	884,150	85,276	12,671,498
Horry 1	133,190,744	4,033,362	897,198	413,585,927	148,820,134	2,477,684	22,567,260	21,076,190	65,860,540	1,152,180	813,661,219
Jasper 1	9,655,790	1,301,440	1,565,820	13,211,440	7,940,703	0	271,810	5,330,880	1,979,120	24,034	41,281,037
Kershaw 1	38,722,740	1,903,125	864,530	24,369,065	27,461,891	1,399,700	33,649,340	10,803,410	4,797,030	620,771	144,591,602
Lancaster 1	33,206,554	1,150,700	416,910	23,638,594	28,900,370	1,266,588	26,282,360	9,033,620	5,210,550	468,707	129,574,953
Laurens 55	19,315,320	685,670	133,140	15,499,080	16,548,933	0	13,210,920	5,157,910	3,845,240	647,590	75,043,803
Laurens 56	10,047,410	417,180	293,810	9,442,760	8,693,379	1,354,108	9,853,850	3,137,080	1,333,950	432,530	45,006,057
Lee 1	8,137,582	1,772,879	133,994	4,912,180	4,964,014	129,442	4,355,920	2,259,498	1,237,717	210,575	28,113,801
Lexington 1	71,267,895	848,103	23,350	34,845,682	46,656,240	6,482,710	12,826,040	14,428,310	7,647,100	384,539	195,409,969
Lexington 2	37,795,553	121,655	30,201	41,625,601	38,693,750	2,185,760	16,823,050	12,576,940	15,563,840	403,022	165,819,372
Lexington 3	7,478,659	504,959	35,542	6,059,300	5,665,140	35,910	3,551,430	3,475,920	1,338,780	101,771	28,247,411
Lexington 4	6,160,123	332,177	13,010	3,404,450	5,188,350	0	677,470	2,834,960	349,550	39,702	18,999,792
Lexington 5	86,586,353	252,075	9,926	52,969,396	48,159,359	1,645,950	13,153,190	19,539,200	9,040,900	433,295	231,789,644
McCormick 4	4,903,780	486,010	415,610	8,634,480	4,054,126	0	1,871,610	2,514,420	396,970	197,700	23,474,706
Marion 1	6,893,531	533,038	360,954	5,436,886	6,054,750	4,235,138	8,929,230	2,965,910	1,572,930	198,410	37,180,777
Marion 2	5,433,688	396,896	14,974	4,335,554	4,607,290	567,440	5,167,490	1,804,370	1,410,500	116,330	23,854,532
Marion 3	1,400,113	364,166	145,234	772,383	1,292,770	33,370	180	641,550	202,670	26,200	4,878,636
Marion 4	690,441	165,743	559,052	465,242	822,210	5,632	24,410	395,590	102,750	18,240	3,249,310
Marlboro 1	8,570,110	1,776,010	1,183,840	9,710,820	10,209,760	9,912,200	6,410,430	3,958,290	2,552,336	337,090	54,620,886
Newberry 1	17,968,780	1,638,210	510,280	14,807,210	16,303,448	840,313	14,735,040	8,413,150	3,945,360	376,388	79,538,179
Oconee 1	54,693,840	1,299,030	202,570	46,654,140	36,749,040	12,796,314	30,810,040	123,200,280	5,767,010	875,128	313,047,392

School District	Owner Occupied Residential	Agricultural 4%	Agricultural 6%	All Other	Personal Property County	Fee-in-Lieu and Joint Industrial Park	Manufacturing Property	Utility Property	Business Personal Property	Motor Carrier	Total County and State Assessments
Orangeburg 3	11,256,364	1,490,440	0	11,439,390	7,286,091	0	4,888,141	2,955,630	4,247,550	229,480	43,793,086
Orangeburg 4	9,488,444	1,919,156	102	4,161,792	7,342,383	0	10,496,140	30,704,580	946,738	433,590	65,492,925
Orangeburg 5	28,295,152	1,995,440	786	25,098,828	20,741,158	1,773,098	25,902,660	7,782,330	7,827,850	612,320	120,029,622
Pickens 1	63,460,353	584,673	385,884	52,503,591	52,602,865	0	43,626,005	24,692,540	9,785,525	824,838	248,466,274
Richland 1	120,362,130	1,156,040	210,540	157,118,310	92,035,384	18,308,790	36,928,260	71,518,880	41,860,500	453,320	539,952,154
Richland 2	80,998,690	384,440	36,300	60,611,080	50,217,453	3,355,047	15,659,208	12,345,820	14,789,538	195,485	238,593,061
Saluda 1	7,547,740	1,231,650	200,010	7,295,050	6,189,640	0	2,560,900	2,441,470	802,010	306,650	28,575,120
Spartanburg 1	22,471,482	413,387	7,570	11,853,012	13,174,976	0	4,826,650	5,544,403	1,771,786	199,176	60,262,442
Spartanburg 2	34,849,725	313,067	5,410	19,974,534	22,235,537	3,754,453	12,326,838	6,300,651	3,594,882	414,139	103,769,236
Spartanburg 3	9,941,506	114,653	23,390	6,122,938	7,811,013	8,963,920	20,862,730	4,527,564	1,659,550	99,484	60,126,748
Spartanburg 4	8,914,826	326,090	59,570	5,654,459	7,007,504	964,929	11,151,800	3,847,542	993,280	107,259	39,027,259
Spartanburg 5	25,742,023	225,382	8,950	23,626,552	24,609,312	29,615,947	32,100,425	7,067,630	8,165,890	549,552	151,711,663
Spartanburg 6	43,596,324	264,400	42,440	48,377,326	30,614,649	9,253,538	36,198,233	10,026,309	14,116,030	527,523	193,016,772
Spartanburg 7	45,633,370	27,538	2,940	45,658,353	28,588,298	1,337,669	18,630,815	14,836,212	13,308,901	370,071	168,394,167
Sumter 2	20,356,310	2,514,750	304,570	16,883,920	18,970,940	12,496,930	11,139,400	3,739,930	3,436,250	59,160	89,902,160
Sumter 17	32,381,110	123,220	2,700	29,505,090	22,597,690	2,008,490	7,684,320	7,129,870	7,051,330	57,010	108,540,830
Union 1	12,291,700	659,670	415,850	7,093,780	11,673,168	1,438,770	19,683,420	5,899,960	1,864,800	342,450	61,363,568
Williamsburg1	12,274,861	3,954,468	1,052,230	11,536,128	12,798,444	12,804,520	7,330,715	5,875,796	3,246,460	524,460	71,398,082
York 1	14,615,410	565,473	173,584	7,700,832	12,065,969	0	9,326,570	7,725,500	1,392,535	118,889	53,684,762
York 2	24,230,898	210,178	37,536	11,378,700	15,325,092	0	5,411,128	178,086,990	1,422,965	170,465	236,273,952
York 3	62,956,324	250,290	48,367	52,109,492	47,797,789	3,568,745	54,888,347	9,143,100	11,171,250	451,101	242,394,805
York 4	27,386,685	60,233	15,552	20,460,347	16,965,537	1,038,264	13,178,340	5,078,550	4,809,825	106,391	89,099,724
STATE TOTALS	2,804,354,307	85,146,209	24,610,593	3,077,646,760	2,111,239,998	376,957,132	1,435,497,546	1,221,991,106	598,626,907	26,297,471	11,762,368,029